



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Resolution of Tax Disputes Virtual Seminar

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Inconsistent Implementation of Tax Policies in Different Regions



Occurrence of tax disputes

—
disagreement between the taxpayer
and tax authority

1

different interpretation of tax
provisions between taxpayers and
tax authorities

2

inconsistence of tax policy
implementations among
tax officials



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Workable strategies for more consistent implementation of tax policies



01

Publishing internal explanatory instruments and technical instructions

02

Intensifying continuous capacity building for tax officials with respect to tax regulations

03

Establishing particular task forces pertaining to certain tax matters, such as transfer pricing

04

Designing specific procedures for internal units of DGT to seek confirmation or clarification with respect to the implementation of interpretation of a tax provision



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THANK YOU

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