



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# The 4th Belt and Road Initiative Tax Administration Cooperation Forum

— Improving Tax Environment

Tbilisi Georgia

11-13 September 2023





BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# Streamlining Tax Compliance



Name: Seyed Mohammad Hadi Sobhanian

Title: Deputy MEAF and INTA President

Jurisdiction/Organization: IR Iran

- 「01」 Amendment of the Direct Taxes Act
- 「02」 Legislation of the POS and Taxpayers System Act
- 「03」 Amendment of VAT Act
- 「04」 Automation of Taxation Processes
- 「05」 Simplification of Tax Processes



# CONTENT





# PART ONE

Amendment of Direct Taxes Act





## **Simpler and Faster: Higher Efficiency**



- Accepting the tax returns and risk based auditing system;
- Production of estimative tax returns for non-filers for tax assessments;
- Establishment of tax database;
- Fixed tax amount for unincorporated businesses;
- Requiring the third persons to submit their valuable information to the tax system;  
and
- Increasing the law enforcement sanctions, deprivation from exemptions and tax incentives and applying fines for failures to state profits and income.



# PART TWO

## Legislation of POS and Taxpayers System





## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Requirement to issue e-invoices through the Taxpayers System

No intervention of INTA in e-invoices, except upon the confirmation by the Board of Settlement of Tax Disputes of violation cases

Two-way confirmation of the e-invoices

Easier tax compliance for Taxpayers

POS and Taxpayers System ACT





# PART THREE

VAT Act Amendment







## Amendment of VAT Act



**Restricting VAT  
examinations by Tax  
Offices to  
understatements or  
overstatements of  
credit or expenses**

**1**

**VAT Payment within one month  
after the VAT period: Not VAT  
return needed**

**2**

**3**

**Restructuring of Tax Dispute  
Settlement Authorities**



# PART FOUR

Automation of Tax Processes





## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

**01**

**E-Submission of Tax Returns**

Full coverage of E-Submission

Using the information from the  
Taxpayers System

**Prefill of Tax Returns**

**02**

**03**

**Automation of Tax Processes**

Integration of Tax Processes

National Integration

**Interorganizational Connections**

**04**



# PART FIVE

Tax Processes and Taxpayers







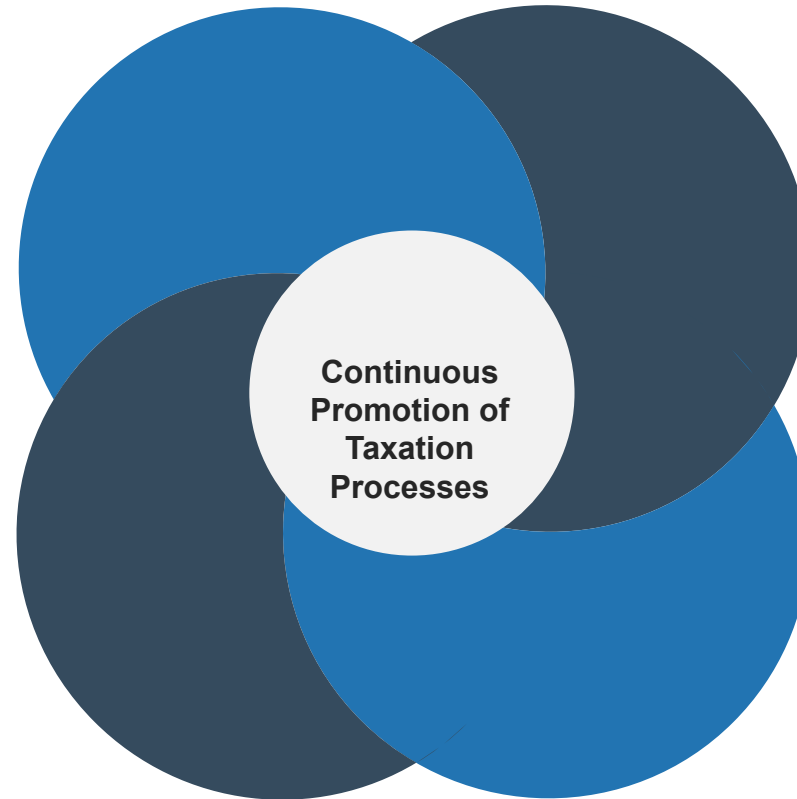
## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### 01. Simplification of Tax Forms

Tax Returns and other  
Tax Sheets

### 03. Public Participation in Tax Law Making

Inviting tax experts and  
taxpayers to express their  
opinions for formulation of  
tax regulations



### 02. Continuous revising of tax processes

For the removal of  
problems and  
amendment of tax  
processes



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# THANKS

