



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

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

— Improving Tax Environment

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# Digitalization of Tax Debt Management

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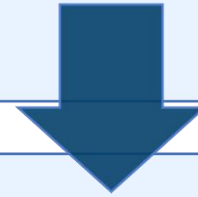




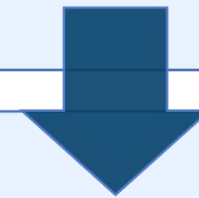
# Goals

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Preventing debt accumulation



Simplify the debt management process



Reasonable execution



# Digital transformation



- 01 Developing criteria
- 02 Study of taxpayer behavior
- 03 Creating a task management software module (case management)



# Types of criteria

## Communication criteria

- 1 Recognized debt
- 2 Unrecognized debt

## Criteria for payment security measures

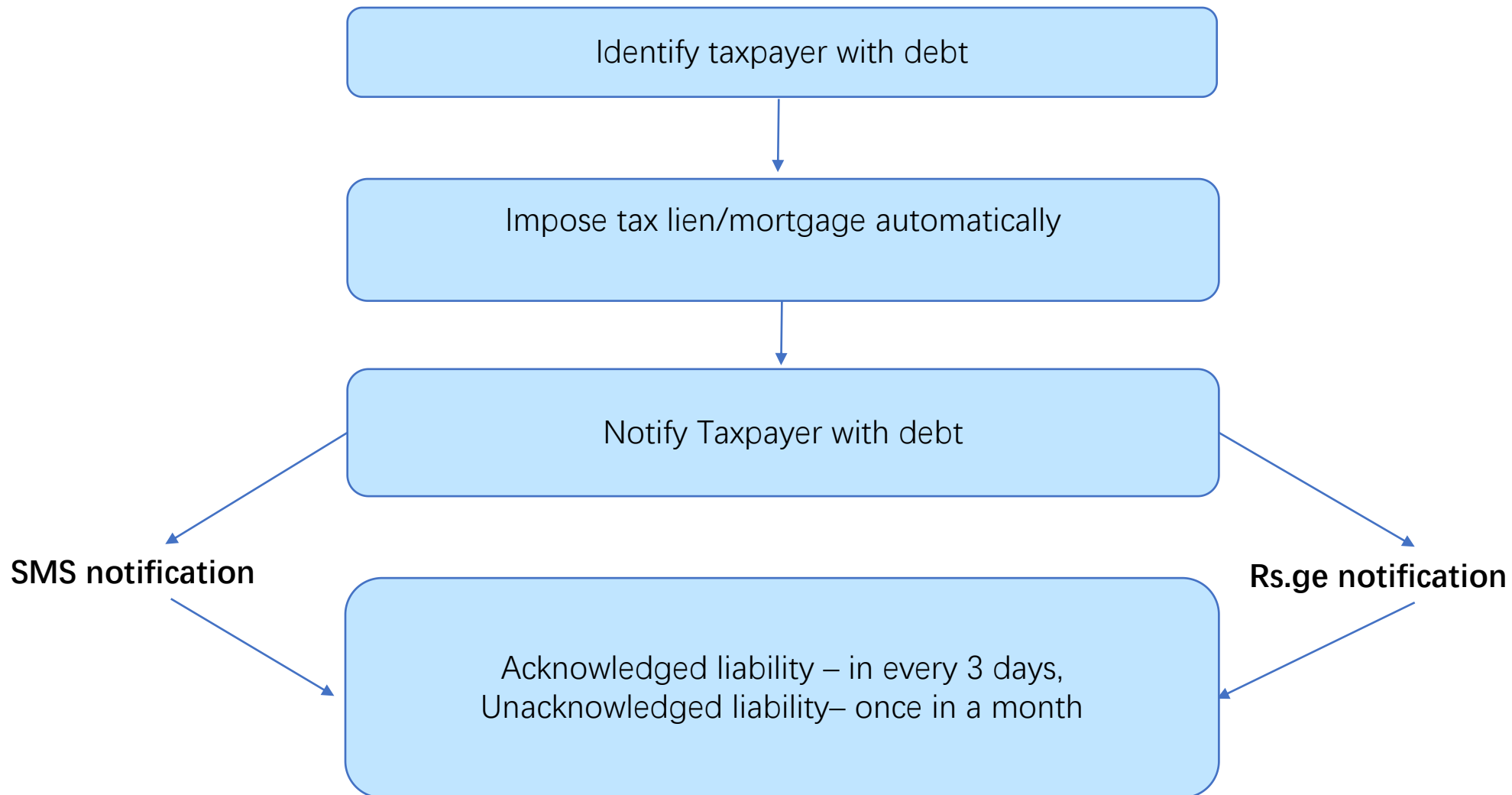
- 1 Recognized debt
- 2 Origin of debt
- 3 The consistency of the debt amount
- 4 Taxpayer`s size
- 5 VAT taxpayers
- 6 Identifying growing debt
- 7 Lawful taxpayers  
Taxpayers with a temporary non-repayable
- 8 debt
- 9 Unlawful taxpayers
- 10 Debt Management "List"

## Criteria for revealing a suspected fake person

- 1 Recognized debt
- 2 Debt Limitation
- 3 The amount of debt  $\geq 100\ 000$
- 4 Disposal of property
- 5 Disposal of supplies
- 6 Issuance of money in the form of in advance
- 7 Profit tax declaration
- 8 Information of payments
- 9 Period of the origin of the debt
- 10 Base of the origin of debt
- 11 Bankruptcy regime
- 12 Unlawful taxpayers
- 13 The taxpayer stops economic activity during the period of risk
- 14 Excluded circumstances of inspecting

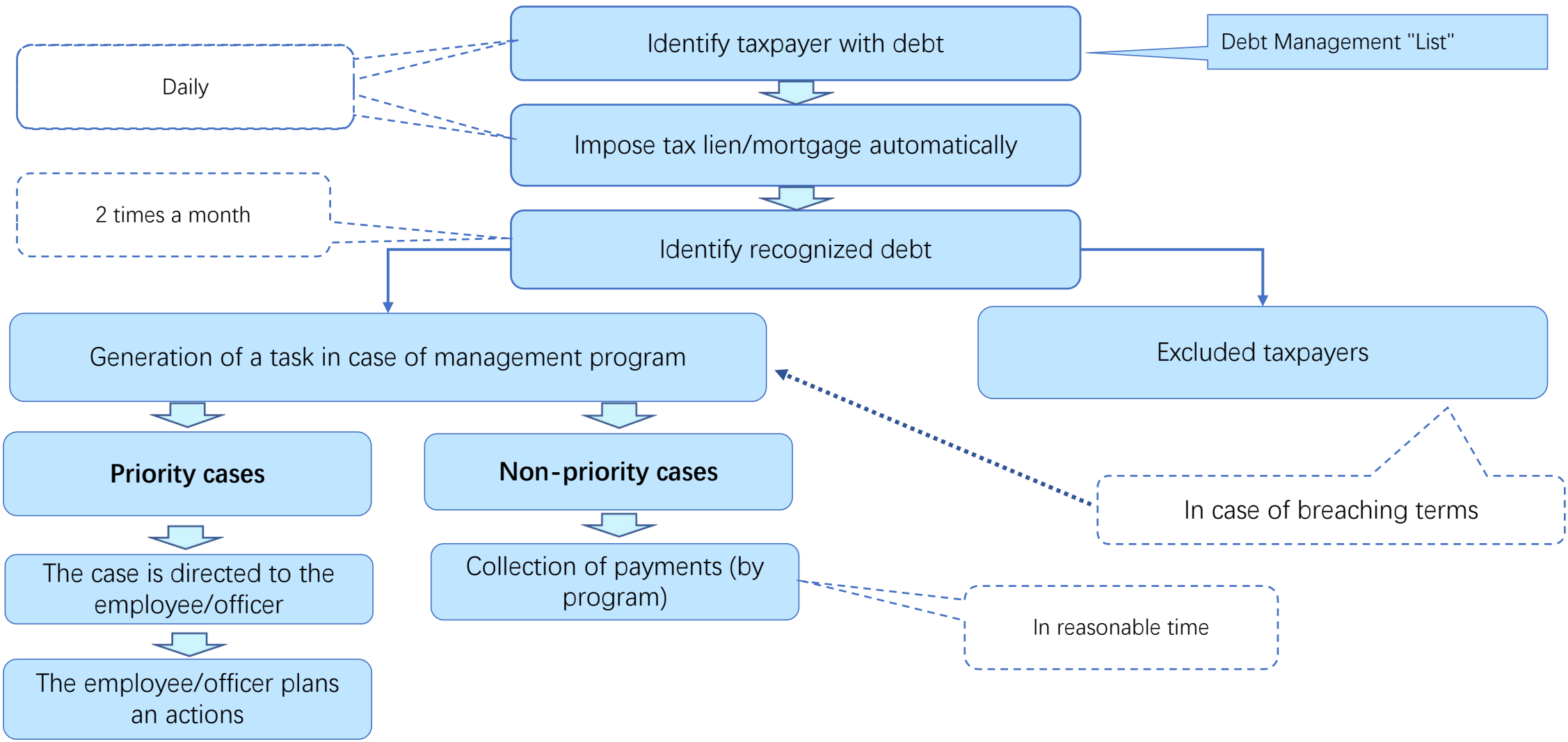


## First step - communication



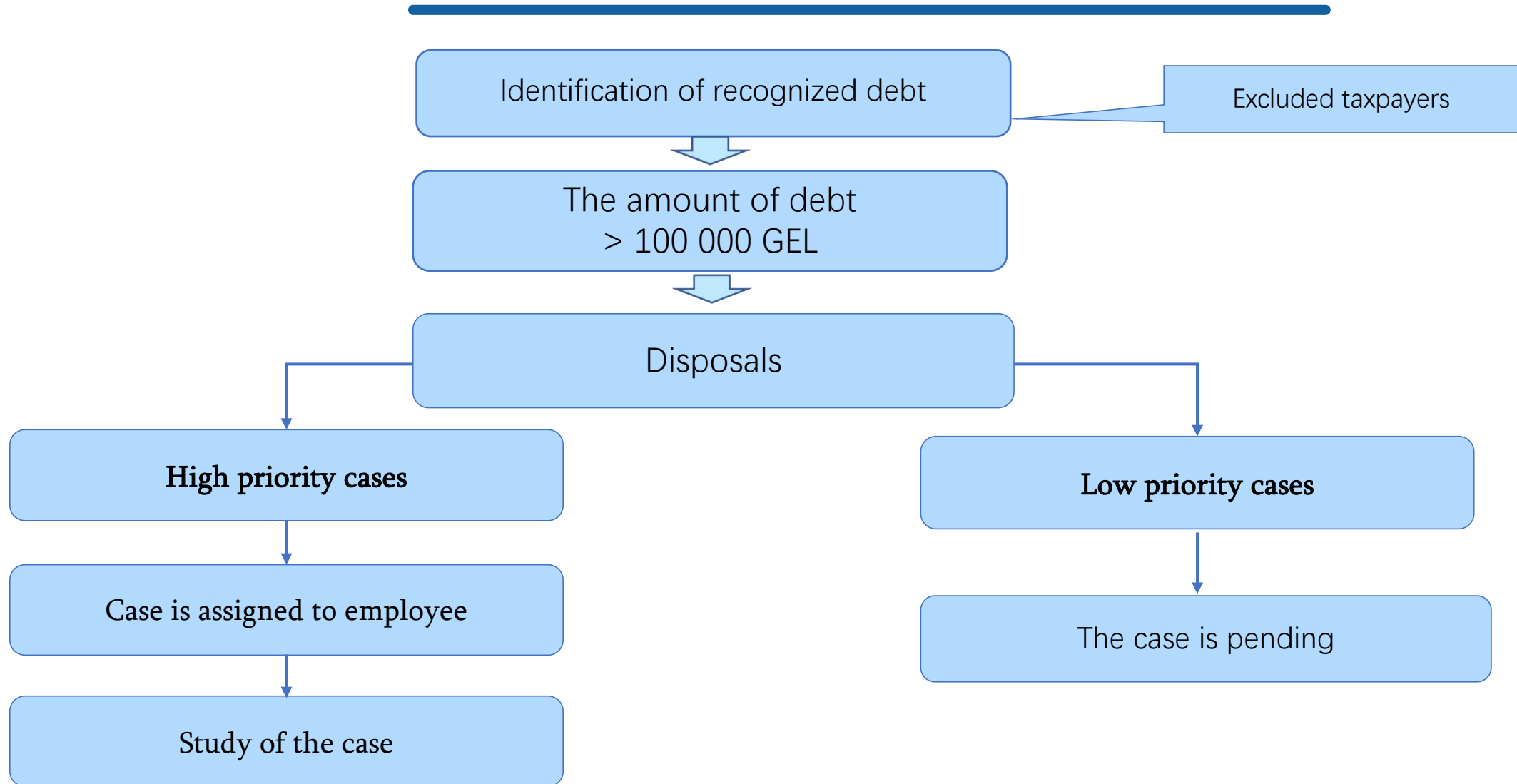


# Working process of criteria for payment security measures





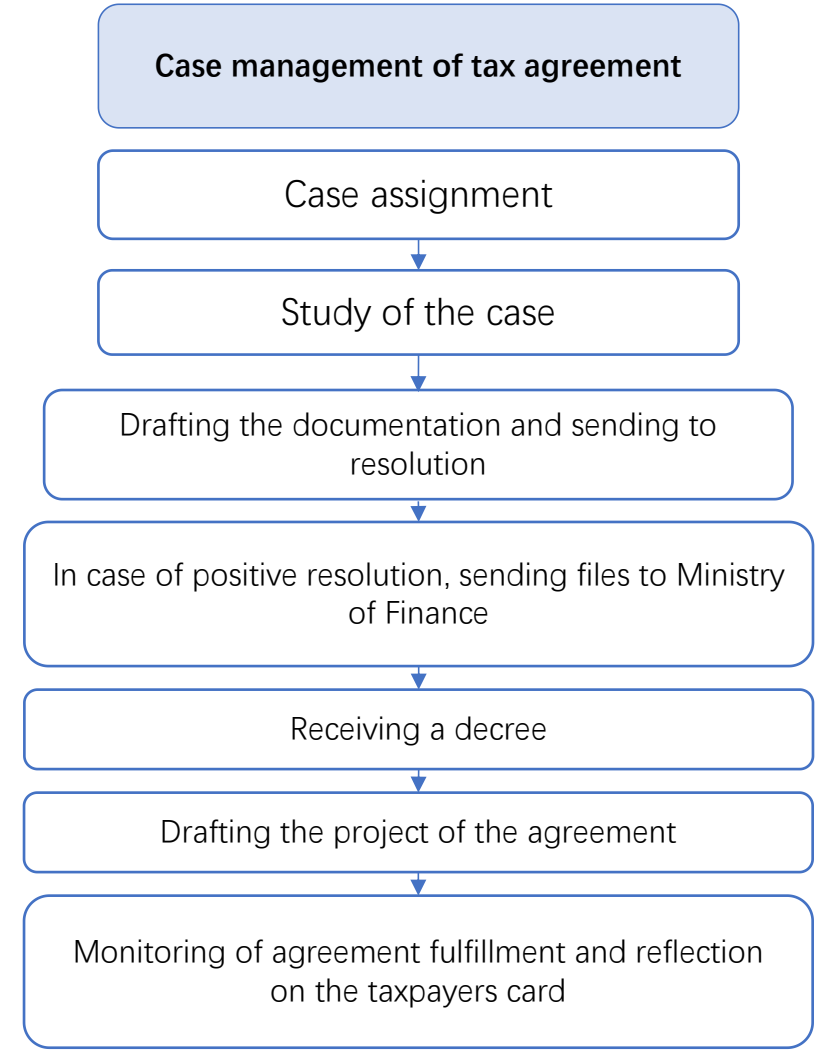
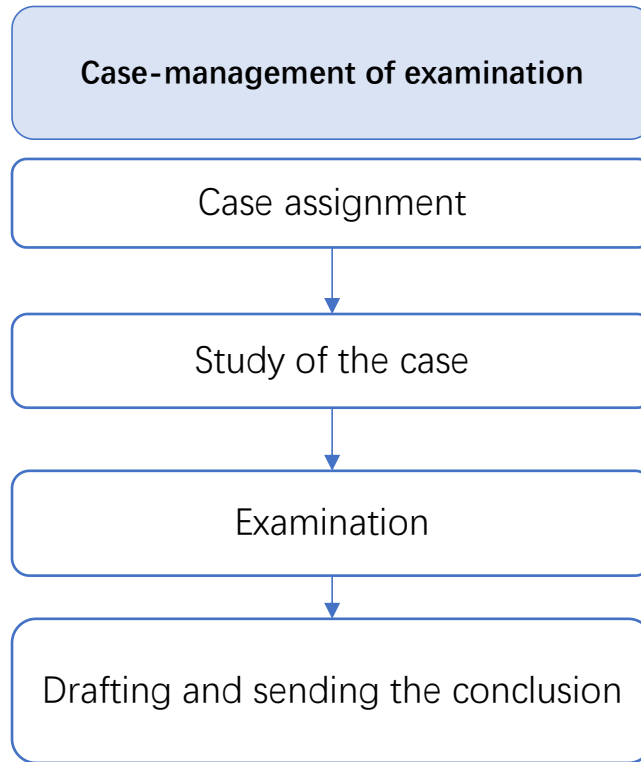
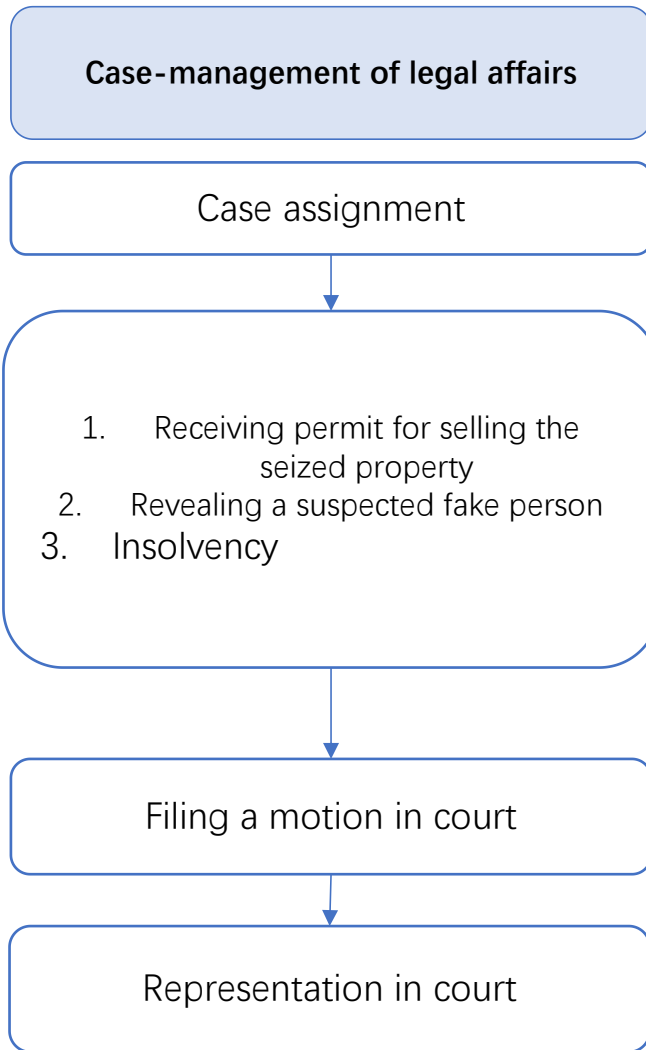
## Working process of criteria for revealing a suspected fake person







# Other types of tasks





## Temporarily uncollectible debt

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Debt is considered to be temporarily uncollectible if:

Taxpayer does not have an asset

The implemented measures could not ensure the payment of the debt

In case of discovery of property/ start of economic activity, the status of temporary uncollectible debt will be canceled / the tax liability will be restored



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**THANKS**

