

Abstract

COMMENTS ON THE *GENERAL TAX ADMINISTRATION'S ANNUAL REPORT*

The tax administrations are responsible for collecting the largest share of the State revenue payments. When they operate properly, a high percentage of tax revenue collection can be expected as well as an thorough and uniform enforcement of the relevant laws and regulations. It is thus important for the members of Parliament to be regularly informed about what these administrations do and what their output is.

Content of the annual report

In its present form, the *annual Report of the General Tax Administration*, which contains an overview of the tax administrations' activities, does not sufficiently meet the need for information of the members of Parliament.

The tax administration should revise the content of its action so as to confine it to mentioning the relevant information which allows an assessment of the tax administrations and the revenue payments collected. Moreover, real indicators of the activities of the various tax administrations in terms of effectiveness, efficiency and economy should be mentioned.

The statistical data in the annual report should be commented. More particularly, the comments should explain the developments in the course of the year, analyse their causes and assess the impact of the changes in laws and regulations as well as in the administrative practice. Besides, the performance measurement standards used, the rules applied for correcting the data from year to year and the sources of data should be systematically specified. Some information regarding the output of recent tax measures should also be supplied.

Date of publication

The publication of the General Tax Administration's annual report should also be brought forward by several months, so as to be available at the latest in the course of June of the year following the one it is related to.