

CUMPLIMIENTO TRIBUTARIO *COLABORATIVO*

La nueva forma de relacionarse entre los
contribuyentes y la Administración Tributaria



22 AL 23 DE JUNIO



LIMA, PERÚ



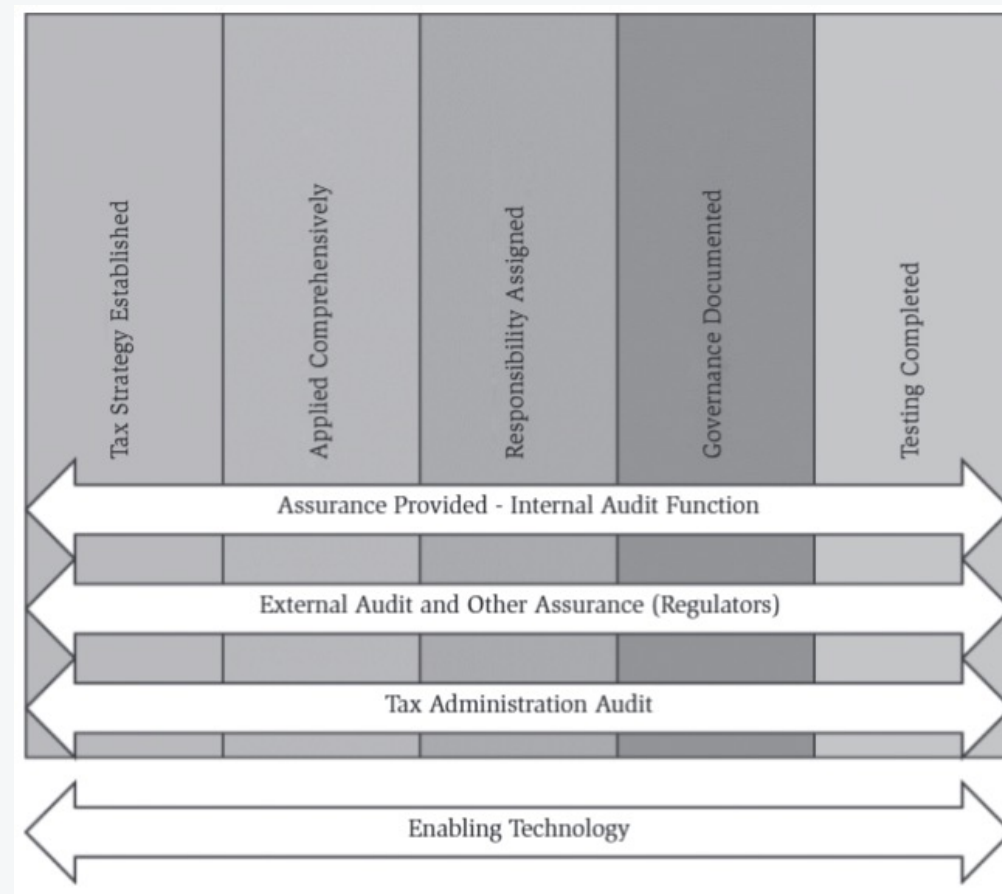
Jonathan Leigh-Pemberton





Building a Strong Tax Control Framework: Roles and Responsibilities

- Responsibility is a critical part of the TCF:
 - As an explicit pillar
 - In requiring senior (board) sign-off of the tax strategy
 - In identifying who is responsible for assurance





Responsibilities of the Tax Administration

- Designing the program, including the eligibility criteria
- Developing critical capabilities:
 - Commercial Awareness
 - Impartiality
 - Proportionality
 - Openness and transparency
 - Responsiveness
 - Governance
 - Strategic Fit
- Assurance



Responsibilities of the Taxpayer

- Owning the Tax Strategy – A Board Level role
- Building the system of internal control – there will likely be one approach across the business based on a common technical backbone/system
- Internal assurance – testing the implementation



Role of External Assurance

- To ensure users that financial statements and non-financial reports are reliable
- A common assurance standard can help ensure this activity is additive – remove the waste involved in repeating assurance activity
- Building blocks exist but need more work to comprise a TCF specific standard



Role of a Common Assurance e Framework

- The **aim** is to develop guidance and a framework for obtaining assurance on a TCF so that tax administrations, taxpayers and society can be assured that a TCF can be relied upon to produce complete and accurate tax returns and disclosures.
- The **framework** needs to be sufficiently specific to guide the parties' assurance activities in an effective and consistent manner, while being able to respond to the heterogeneity of companies (sectors, geography and structure).
- As a basis for the guidance different **international** (e.g. OECD, ISO, COSO) and **domestic standards** are analyzed and compared. This includes assurance standards as well as reporting standards (e.g. GRI, ESG) for financial and non-financial information.
- The guidance will include information on the level of assurance (limited, reasonable), the subject matter and its boundaries, how evidence can be obtained and what an assurance report might look like.



Call for survey participants

Developin g the Common Standard

If you are interested in participating in initial survey
and/or in the evaluation of TCF characteristics, please
send an email to:

elmira.dzhumakadyrova@wu.ac.at

daniel.simon.dallhammer@s.wu.ac.at

timoleon.christodouloupoulos@wu.ac.at

CUMPLIMIENTO TRIBUTARIO *COLABORATIVO*

La nueva forma de relacionarse entre los
contribuyentes y la Administración Tributaria



22 AL 23 DE JUNIO



LIMA, PERÚ

¡GRACIAS!

