



FROM EVERY RIGHT ARISES AN OBLIGATION!

As a taxpayer you have obligations towards the Public Revenue Office, as well. We expect:

- ✓ *Sincerity and honesty in the mutual cooperation.*
- ✓ *Timely delivery of accurate and complete information, declarations, documents, reports...necessary for assessment of your tax obligations.*
- ✓ *Timely payment of tax within the prescribed deadlines in the manner prescribed by law and providing insight into them.*
- ✓ *Regular reporting of changes in the name, business or contact address, legal status, bank account and other information about you.*

PROTECT YOUR RIGHTS!

If you think your rights are not respected, or you are not satisfied of the treatment or service from our staff, you can inform us via the free telephone line 198 or by sending an electronic application for unprofessional behaviour of an employee (for more detailed information www.ujp.gov.mk/mk/kontakt/centar)



Info Center 0800 33 000
info@ujp.gov.mk
www.ujp.gov.mk

No.10-7317/2, 13.05.2016

CHARTER FOR THE TAXPAYER'S RIGHTS



Your tax, your future!

WHAT ARE YOUR RIGHTS AS A TAXPAYER?



SECRECY AND CONFIDENTIALITY

In order to protect your personal and business data we will provide:

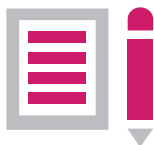
- ✓ The information you submit will be used only for purposes of the PRO.
- ✓ Explanation why we require certain information, how will be used and what will happen if you deliver the information.
- ✓ Access to tax information we possess about you.



PROFESSIONAL AND FAIR SERVICE

Tax officials will provide:

- ✓ Information and assistance to better understand and meet your obligations.
- ✓ Correct attitude in the communication with us.
- ✓ Objective, fair, impartial treatment.
- ✓ Equal treatment of all taxpayers.



PAYMENT OF THE ACCURATE AMOUNT OF TAX

Taxes belong to the state. You are in possession of your assets and therefore have the right:

- ✓ To pay only the amount of tax you owe - neither more, nor less.
- ✓ To have a refund of overpaid or incorrectly paid tax or to use it as a tax credit.
- ✓ For untimely tax refund, the PRO pays an interest.



EFFICIENT OPERATION

Time is money. Our commitment is to provide:

- ✓ Timely and accurate processing of all information provided to us.
- ✓ Timely acting on all your requirements related to taxes.
- ✓ Simplification of procedures and use of resources that will enable cost savings for both parties.



CONTROL OF YOUR OPERATION

The choice of control is according to determined criteria. Controlling your work does not imply that you work unfair. When it is acceptable:

- ✓ We will inform you of our intention to conduct the control.
- ✓ We will explain you the procedure, scope, nature and duration of the control.
- ✓ You can be present during the control performed in the PRO offices or on the spot.
- ✓ Upon completion, we will inform you on time for the outcome of the control and for further steps.
- ✓ Right to initiate an administrative dispute against the tax - administrative acts.



LEGAL PROTECTION

If you think that all facts have not been considered or taken into account or that upon your requests was not acted or was improperly acted, you have the right to:

- ✓ Court protection by submitting lawsuit.
- ✓ Information or guidance where you can submit a lawsuit and what are the deadline.