



ENTREPRENEURIAL COMMUNITY VIEWS ABOUT THE MODERN PROFILE OF GENERAL SECRETARIAT OF PUBLIC REVENUE

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INDEPENDENT AUTHORITY IN THE TRUE CONSTITUTIONAL SENSE (PURPOSE-ACCOUNTABILITY)

- **Functionality under modern private economic standards**
- **Specialization- Continuity - Accountability**
- **Innovative – Effective – Reliable, Public Service**
- **Self-reliant and stable budget**
- **Intensive use of technology**
- **Constantly “NEXT” to its “customers” needs**
- **OPEN lines of communication**
- **Mutual cooperation with responsible entrepreneuriality**
- **Personnel: with appropriate culture /enthusiastic with their job and committed to the targets of the service**



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CRUCIAL CONTRIBUTION TO THE REAL ECONOMY

- Maximizing collection of public earnings, at minimum cost & effort
- Capable to “conceive” and penalize tax evasion – tax avoidance-contraband
- Measures motivating voluntary tax compliance
- Improve effectiveness /reliability of tax and customs administration
- Promptness for adaption to new trends and needs of the economy
- Communication and cooperation with other ministries and insurance funds



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PHILOSOPHY OF FUNCTION (effective and friendly service)

- Respecting taxpayers and their needs
- Prior concern to offer good services to taxpayers
- Action with professionalism and integrity
- Capitalizing in development of personnel skills
- Continuous improvement of services quality
- Open to innovation, initiative and cooperation
- Predestined performance and effectiveness indices (PIS)





EXPECTATIONS OF DAY-TO-DAY ENTREPRENEURIALITY **FROM** **THE GENERAL SECRETARIAT OF PUBLIC REVENUE**

- Remote tax controls with the smallest nuisances
- Not visiting tax authorities for «flea leap»
- Illustrative and explanatory help to tax payers
- Rapid and comprehensive secondary legal support (circulars etc.)

- Issue “behavior” guidelines to auditors and audited tax payers
- Provide easy taxpayers access to competent services
- Open to suggestions for system improvements

- Smooth function, under conditions of leadership continuation
- Open in “pumping” know-how from the entrepreneurial community
- Trained personnel in special subjects (eg. Transfer Pricing)
- Tackle tax evasion without “burden” to complying/honest taxpayers

- Institutional capacity to tax payers, to assess performance of the GSPR
- Accuracy of auditors judgment, without biased “fear” of being punished





TOP IMPORTANCE; TAX COLLECTION EFFECTIVENESS

- Assessment of doubtful degree of uncollected tax receivables
- Consideration of taxpayers true ability to pay / fair settlements
- Targeted measures to tackle the “VAT Gap”
- “Enforce” electronic transactions (VAT Bank Account)
- Effective tax audits / fully documented tax assessments
- Prudent settlement of old resting, open tax cases

- Avoid “deceiving” tax amnesties
- Incentives to drive back, undeclared taxable income
- Unobstructed return of taxes due to taxpayers (VAT, other)

- Measures to change taxpayers’ “culture” of compliance
- Facilitate correction of unintentional mistakes, without consequences
- Institution of relevant effectiveness and efficiency indices (PIS)
- Drastic fighting of eventual “internal” corruption – Built-in self audit mechanisms





APPLY STRICT MEASURES **TO “BAD PAYERS”**

- **Publication of a list with unreasonable tax liabilities**
- **Strict application of measures, as per public revenue collection code (Forced divestiture of assets, etc.)**
- **Countermeasures to combat “tax moral” and “tax protest”**
- **Countermeasures to diffuse the deceptive social movement, “I refuse to pay, I refuse to declare - although I can””**
- **Close any loop wholes, “helping” tax fraudsters to “elude”**





ADMONITORY INSTITUTIONAL INTERVENTIONS OF ΓΓΔΕ, TO SETTLE LONG RESTING TAXATION ISSUES

SELECTED INDICATIVE CASES

- **Focus on accumulated suspended tax audits, by way of extending the validity of taxation certificate**
- **Expanding offsetting period off accumulated losses, from five (5) to twelve (12) years, in line with tested practices in other EU countries (example of Portugal)**
- **Appointing additional committees, for administrative dispute resolutions /further simplification of their function**
- **Necessity for participation of representatives of the market and social partners, in planning amendments of taxation codes and related procedures (example anti-avoidance measures)**
- **Mobilize and restart the function of the Public Deliberation Committee**





SELECTED POSITIVE COMMENTS

ON THE NEW PROFILE OF GSPR (Articles 1-43 of the new law)

Independent Authority (A.A.Δ.E) as of 1st January 2017

- Expanded Functional and Administrative independence
- Financial independence with expanded competencies and responsibilities
- Function with Commitment versus Law and Conscience
- Personal and Functional independence
- Not anymore subject to ministerial hierarchical control / supervision
-
- To the contrary, the Competent Minister notifies the new Authority to express opinion, prior to submission of Tax Law Clauses to the Parliament.
- The same is applicable for other Ministries, for clauses of taxation nature
- No more Control /Supervision from Governmental Bodies or State's Organizations
-
- Accountable to Parliamentary Constant Committees (Article 4)
- Cooperation with the competent Minister, on strategic recommendations (Article 5)
- We Congratulate the first DIRECTOR Mr. G. Pitsilis! And we wish him, GOOD LUCK and STRENGTH, in the difficult TASK he has undertaken.



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THANKS a LOT!

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