

**TIMES OF
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Taxpayer's charter: Clients to be considered honest and compliant until proved otherwise

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(48c)

Consultation procedures on the proposed Taxpayer's Charter were initiated by the Finance Ministry on Tuesday with the launch of a draft in booklet form in tandem with the Pre-Budget 2011 Document.

The proposed charter, a Budget 2010 pledge, outlines the rights and obligations of corporate and individual taxpayers, and holds both the tax department and its clients accountable for their actions. The wording suggests the Tax Department will commit itself to impeccable customer service standards.

It spells out the entitlement and

responsibilities of taxpayers in relation to service delivery levels, transparency, privacy, awareness, compliance, cooperation and honesty.

The launch of consultation document comes in the wake of harsh criticism of the government by the Malta Institute of Taxation last month. The MIT had accused the government of "dragging its feet" over the document's introduction, saying Malta was "in danger of becoming the laughing stock among the developed countries of the world, let alone the EU". Contacted yesterday, the MIT said it was too early to comment on the document.

Under the provisions of the charter, taxpayers' have the right to fair and impartial treatment which the authorities pledge to be courteous, considerate and respectful, and rapid.

Clients will be considered honest and compliant unless there is evidence to the contrary, and the department will act with integrity to ensure only legally due tax is paid and that all deductions, credits and other entitlements are properly allowed.

The Tax Department will endeavour to help clients understand information and offer assistance promptly.

Authorities also pledge to help clients minimise compliance costs, and to respect their right be advised and represented by any person on taxation matters.

The charter also underlines taxpayers' right to appeal: after clarifying the basis of their decision, authorities undertake to, on request, review the case comprehensively, professionally and impartially, quickly, and will give a full explanation of the outcome.

Privacy and confidentiality of information held by authorities will be safeguarded and all measures taken to verify identities when necessary.

While stipulating clients have the right to the proper arrangement of their tax affairs aimed to minimise liability, the document says clear distinctions are made between lawful arrangements and illegal tax avoidance schemes and evasion. Cases arousing suspicion of criminal offence will be referred to the police

Under the charter, taxpayers are entitled to complain about the authorities' service, behaviour and actions under a planned mechanism and procedure.

The document places a similar onus on taxpayers to be co-operative, truthful, correct and punctual. They are expected to prepare and keep proper, sufficient and updated records, and to issue tax invoices and fiscal receipts as required by

T1 GENERAL 2007
Income Tax and Benefit Return
Complete all the sections that apply to you in order to benefit from programs ...

Identification
Attach your personal label here. Correct any wrong information if you are not attaching a label, print your name and address in full (name and initials)

Last name: _____
First name: _____
Maiden name: _____
Street name: _____
City: _____
Province/Territory: _____
Postal code: _____

Information about your residence

Province or territory where you resided on December 31, 2007: _____

Province or territory where you currently reside (if different from your mailing address): _____

Were you self-employed in 2007? (Province or territory of payment): _____

When did you become or cease to be a resident of Canada in 2007? (Give the date of Month Day Year)

Person deceased in 2007
If the return is for a deceased person, print the name and date of death.