



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 the needs of its “customers”**
- **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**





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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FILOSOPHY 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 GSPR

- Remote tax controls with the smallest nuisances
- Not visiting tax authorities (Δ.O.Y.) 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 systems improvements
- Smooth function, under conditions of Leadership continuation
- Open in “pumping” know how from entrepreneurial community
- Continuous, line and corporate, training of personnel (TAX ACADEMY)
- Tackle tax evasion without “burden” to complying/honest taxpayers
- Institutional capacity to tax payers, to assess performance of GSPR
- Accuracy of auditors judgment, without bias “fear” of being punished





TOP IMPORTANCE ; TAX COLLECTIONS 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 “jerking” tax amnesties**
- **Incentives to drive back, undeclared taxable income**
- **Unobstructed return of taxes due, to taxpayers (VAT, other)**

- **Measures to change, taxpayers complying “culture”**
- **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 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 GSPR, 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 the restart the function of the Public Deliberation Committee.





SELECTED POSITIVE COMMENTS

ON THE NEW PROFILE OF GSPR (Articles 1-43 of 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 STRENGHT, in the difficult TASK he has TAKEN OVER.





THANKS a LOT!

Hellenic American Chamber of Commerce

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