

WCO GUIDELINES FOR STRENGTHENING COOPERATION AND THE EXCHANGE OF INFORMATION BETWEEN CUSTOMS AND TAX AUTHORITIES AT THE NATIONAL LEVEL

V. Developing a Memorandum of Understanding/Agreement (MOU/MOA)

v. Serbia

Guidelines on information exchange

Guidelines on mutual cooperation

Guidelines on information exchange

Based on Article 64 of the Law on State Administration (“Official Gazette RS”, no. 79/05,101/07 and 95/10 Acting Director of the Tax Administration and Director General of the Customs Administration mutually agreed to produce:

GUIDELINES ON INFORMATION EXCHANGE BETWEEN TAX ADMINISTRATION AND CUSTOMS ADMINISTRATION AIMED AT CARRYING OUT CUSTOMS AND TAX PROCEDURE AND STRENGTHENING FIGHT AGAINST CUSTOMS FRAUDS

1. These Guidelines on information exchange between Tax Administration and Customs Administration (hereinafter: Guidelines) regulate mutual cooperation between Tax Administration and Customs Administration within the area of mutual information and data exchange in order to carry out customs and tax procedure and strengthen the fight against frauds.
2. Ways of information and data exchange in line with these Guidelines shall be the following:
 - a. Upon a request
 - b. Spontaneous
 - c. Systematic

Information upon a request

3. Upon a request of an authorized administration, the administration before which the request was put will deliver information and data from the point 1, including any information and data referring to a concrete case or cases.
4. In order to deliver information and data the administration before which the request was put will carry out all the measures and actions from its jurisdiction that are necessary for collecting all information and data.
5. In case that information or data are already within the possessions of that administration, they will pass the requested information or data as soon as possible and no later than 15 days from the date of receipt of the request.
In cases when it is necessary to carry out additional activities, the deadline will be extended to 60 days.
In cases when the third authority is included, information and data will be delivered immediately after they have been received.
6. In order to provide more efficient information and data exchange in real time the Tax Administration and the Customs Administration shall authorize at least two officers to be in charge of providing the requested information.
7. Standard patterns in their electronic forms shall be used for the request.

Spontaneous exchange of information

8. If an administration during its regular activities obtains information and data that are relevant to the work of other administration it shall immediately inform about it the other administration.
9. The Tax Administration shall successively submit data to the Customs Administration that are the result of the risk analysis (for taxpayers who appear as exporters in the VAT system for the first time whereas it has been observed rapid increase in exports or export of large scale and different types of goods).
10. Customs Administration shall successively submit data on serious violations of customs regulations to the Tax Administration – Tax Police Division.

Systematic exchange of information

11. Systematic exchange of information is done on daily, weekly and monthly basis.
12. Customs Administration shall systematically submit data in regards to import and export on daily and monthly basis (SAD).
13. Tax Administration shall submit to the Customs Administration data from the Taxpayers Registry and VAT Registry on daily and monthly basis, and enable access to the database Unique Taxpayers Registry as well as access to Integrated Information System for the control of foreign exchange and foreign trade business CDP Software.

Data submitted on the daily basis

14. Data exchange is done by submitting the data from the SAD and supporting documents and is carried out through daily delivery of syllables from tables: TWJCIZAG, TWJCISTA, TWR40C, TWR44C and TWR47C extended to include data on TIN of the VAT taxpayer or the VAT tax debtor and paid VAT.
15. The data are updated on a daily basis (today for the previous day).
16. The data also include possible changes in SAD, if there are any, as well as subsequent versions of previously submitted syllables.

Data submitted on weekly basis

17. The Tax Administration – Tax Police Division shall submit results of the risk analysis on weekly basis to the Customs Administration about legal entities who, based on the conducted verifications and according to the known criteria, obtained status of “phantom” or money laundering company.

Data submitted on a monthly basis

18. Tax Administration – Tax Police Division shall on a monthly level submit to the Customs Administration data on companies and other entities (legal and natural) for which there is a reasonable suspicion that within their activities related to the competence of the Customs Administration they have committed tax offense or violated the customs and foreign trade relations, as well as data on responsible persons against whom pre-trial proceeding has been terminated by submitting criminal charges.
19. The Customs Administration shall at the latest by the 6th by 12pm deliver aggregated data on import, export, calculated VAT and paid VAT on the level of TIN VAT taxpayer or VAT tax debtor. The data represent summed up sets of individual data from the previous calendar month divided so as to include imports and exports as well as information on delivery and dispatching of goods and services to Kosovo and Metohija.
20. Data on import and export are extracted from SAD and data on delivery and dispatching from the Check sheet . The data relate to PIB of the VAT taxpayer or Vat tax debtor cumulatively in the current month and should be submitted in the following format: The report consists of a header and items. In the header are date and time of forming the report as well as ordinal number of the year and month to which the report relates. A more detailed description of the items is in the table below :

1.	Calendar year to which the item relates
2.	Ordinal number of the calendar month to which the item relates
3.	TIN of the VAT tax payer or Vat tax debtor
4.	The tax base for VAT on importation
5.	total calculated tax on importation
6.	the total tax paid on importation
7.	Value of goods at export
8.	The tax base for VAT in delivery of goods from Kosovo and Metohija (in RSD)
9.	Total calculated VAT in delivery of goods from Kosovo and Metohija (in RSD)
10.	the total VAT paid in delivery of goods from Kosovo and Metohija (in RSD)
11.	Value of goods in delivery of goods from Kosovo and Metohija (in RSD)

The amount to be entered in dinars shall be rounded up to a whole number.

The term tax base at import /delivery means the total turnover of goods and services on which VAT is calculated, added to the total turnover of goods and services that are not subject to VAT.

The amount of paid VAT is presented without the amount of interest paid due to the delay in the payment of VAT.

If during the month for which the report has been submitted some changes in the SAD data occur that require change of data from the previously submitted cumulative reports, then

(within the same table) a new syllable that requires changes (corrections, delta) of the previously submitted syllable with year and month to which the changes relate to is delivered.

21. The Customs Administration shall according to the agreed dynamics submit to the Tax Administration and Tax administration – Tax Police Division in an electronic form data on the import of goods on which in line with Article 26 of the Law on value added tax VAT is not paid, data on placement and delivery of goods from free zones, data on export of goods and especially on the shipping of goods to the Autonomous Province of Kosovo and Metohija.
22. Tax Administration and Customs Administration will as necessary exchange other information and data significant for carrying out customs and tax procedure and strengthening fight against frauds, including risks, key information, notifications, list of economic operators and other information relevant to the effectiveness of both services.
23. Tax Administration and Customs administration shall authorize technical persons who will define methods and tools for information exchange and authorized persons who will be in charge of coordination and performance of tasks of information and data exchange and for defining its modalities aimed at effective delivery of these Guidelines.
24. These Guidelines replace the previously signed guidelines:
 - Guidelines on data exchange between Tax Administration and Customs Administration aimed at carrying out customs and tax procedure of 23rd November 2004,
 - Guidelines on mutual cooperation between Tax Administration and Customs Administration aimed at preventing companies that to a considerable extent carry out tax evasion in the system of value added tax of 4th January 2005.
25. Guidelines shall enter into force on the date of signing.

Acting Director of the Tax Administration
Administration

Director General of the Customs

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Guidelines on mutual cooperation

Based on Article 64 of the Law on State Administration ("Official Gazette RS", no. 79/05,101/07 and 95/10 Acting Director of the Tax Administration and Director General of the Customs Administration mutually agreed to create:

GUIDELINES ON MUTUAL COOPERATION BETWEEN TAX ADMINISTRATION AND CUSTOMS ADMINISTRATION AIMED AT PREVENTING ECONOMIC OPERATORS WHO TO A CONSIDERABLE EXTENT AVOID PAYING TAXES IN VAT AND EXCISE SYSTEM AND AT IMPROVING THE FIGHT AGAINST FRAUD

1. Guidelines on mutual cooperation between Tax Administration and Customs Administration aimed at preventing economic operators who to a considerable extent avoid paying taxes in VAT and excise system and at improving the fight against fraud (hereinafter Guidelines) regulate mutual cooperation between the Tax Administration, the Tax Administration - Tax Police Sector and Customs Administration in the tasks of undertaking coordinated activities aimed at detection and prevention of firms whose responsible persons perform an illegal tax evasion to a considerable extent in the tax and excise system and in order to improve the fight against fraud.
2. The Tax Administration, The Tax Administration - Tax Police Sector and The Customs Administration shall appoint authorized persons to be responsible for conducting and coordination of mutual activities aimed at effective prevention and fight against the phenomenon of fraud in the area of excise duties and VAT.
3. Authorized persons from point 2 of these Guidelines shall perform the following duties:
 - Risk analysis, identification of area for mutual investigations
 - Identification of measures and its application in the fight against tax offences
 - Planning of mutual activities aimed at prevention and fight against tax frauds
 - Coordination and conducting of mutual controls.
4. Authorized persons from point 2 of this Guideline shall hold meeting at the beginning of each calendar year to define strategies, types of frauds, sectors that are in need for an intervention, as well as to define goals.
5. Periodic meetings will be held at least 6 times a year depending on the needs.
6. During these periodic meetings authorized persons shall exchange information, collect and process information, analyze information in order to make operational decisions, make selection of economical operators and plan the type of control necessary to verify them.

7. Coordination of operations shall be supported by the constant exchange of information and data.
8. Information collected during the activities in point 6 of the Guideline shall be passed on to the authorized administration in the form of special report and can be used for the purpose of evaluation of debts in terms of taxes and other levies.
9. Authorized persons from point 2 of the Guideline shall submit a report on mutual activities and achieved results to the directors of both administrations once a year.
10. These Guidelines replace the previously signed Guidelines on mutual cooperation between Tax Administration on the one hand and Customs Administration on the other aimed at preventing economic operators who to a considerable extent avoid paying taxes from year 2003.

Acting Director of the Tax Administration
Administration

Director General of the Customs

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