

## Principal Obligations of Taxpayer during Tax Checks

1. Presentation of documents regarding calculation and payment of taxes to tax authorities:
  - only those required for this specific check,
  - not earlier than 3 years before the check,
  - if the check is cameral, specific documents connected specific declaration must be indicated,
  - in case of cameral check documents must be presented at the place of seat of the tax authority, in case of going-out tax check, at the place of seat of the taxpayer.
  - responsibility for non-presentation of documents is established for each document not presented. It is not possible to call to account for non-presentation of one and the same document twice.
2. Presentation of data and explanations on payments of the taxes checked to tax authorities
3. Presentation of access to the territory and premises where the taxpayer performs business activities to tax authorities in case of going-out check.
4. Justification and documental confirmation of expenses (tax deductions) in tax declarations.

## **Principal Rights of Taxpayer during Tax Checks**

- 1. Receipt from tax authorities of explanations in writing of taxes payment procedure,**
- 2. Representation of his own interests personally or through a representative,**
- 3. Presentation to tax authorities of explanations relating calculation of taxes,**
- 4. Being present in case of going-out checks,**
- 5. Receipt of a copy of Check act and decisions taken on the basis of these acts,**
- 6. Taxpayer has a right in case he does not agree to the facts described in the Check act, and to the conclusions and proposals of the checking authorities in the period of two weeks from the date of receipt of the Check act, to present to the respective tax authority a written explanation of the reasons, due to which he had refused to sign the act or any objections regarding the act in general or any of its clauses,**
- 7. Taxpayer has a right to be present while head of tax authority considers materials of the check taking into consideration additions and objections presented,**
- 8. Taxpayer has a right to appeal the decision taken in result of the check.**