

## Regulations of the Presidential Decree no.60 for tax administration

The Presidential Decree on the Amendment of Certain Presidential Decrees no.60 has been published in the Official Gazette dated 18 April 2020. Through this Decree, amendments were made to the Presidential Decree no.1 on the Presidential Organization and the Presidential Decree on the Organization of Related Institutions and Organizations and Other Institutions and Organizations Affiliated to Ministries no.4. Accordingly,

- ✓ Changes have been made in the administrative structure of the Presidency of Tax Inspection Board. Sectoral and functional specialization and division of labour are predicated upon the removal of group presidencies and the establishment of departments and organization of the presidencies. Establishment of an Advisory Committee within the Presidency is stipulated.
- ✓ In order to ensure unity in practice in the execution of tax inspection duties and to eliminate the uncertain issues related to the implementation of the legislative provisions, establishing an Advisory Board to provide opinion to the Tax Inspection Board is proposed.
- ✓ Taxpayer Rights Board is established.
- ✓ Changes were made in the duties and powers of the Ministry of Treasury and Finance and new duties and authorities were given to the Ministry.
- ✓ General Directorate of Risk Analysis is established.
- ✓ Changes were made to the duties of the Revenue Administration and new duties were assigned to the Presidency. Revenue Budget Department is established.

Through the regulations, it is observed that sectoral expertise and division of labour is prioritized while technology is used better in tax processes, however, an effective and integrated structure is targeted where clearer steps are taken to protect taxpayers' rights.

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