



## TAXES LIABILITIES' PAYMENT SYSTEM IN THE COMMERCIAL BANKS

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## THE NEW TAX SYSTEM C@TS

- Tax administration is currently facing the challenge of the existing informatics system's replacement with a new modern one.
- The GDT has worked intensively more than one year and it is in the final phase of this project.
- Since 1<sup>st</sup> January 2015 the automated system is partially implemented "LIVE".
- The new system will function as a unique system and operates through unique bank account on behalf of GDT (before there was one bank account on behalf of regional tax branches).

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## THE NEW TAX SYSTEM C@TS

- An important part of the new system is the taxes liabilities' payment system .
- Taxes liabilities' payments will be made in a single bank account by commercial banks and the system will provide the opportunity for every taxpayer to pay wherever he is.
- Taking payments data only electronically, without sending copies of orders in paper, will reduce significantly paperwork, as banks send only electronic statement account. This will provides the electronic audit track.

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## THE NEW TAX SYSTEM C@TS

How it be operated by parties in the taxes liabilities' payments process?

- The system provides taxpayers to pay at any commercial banks' branch, despite the regional/district tax branch where it has been registered as taxpayers.
- Taxpayers have to submit at commercial bank a printed copy of the order generated by new tax system.
- No payment, for any reason, can not be proceed by the bank, if the taxpayer does not submit payment order generated by the new tax system.

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## THE NEW TAX SYSTEM C@TS

### RECEIPT OF THE TAXES LIABILITIES' PAYMENTS

Acceptance and approval of a taxes liabilities' payment without the payment order has these consequences:

- will be not recognized and proceed by the new tax system,
- the taxpayers will be penalized for non-payment of the obligation,
- it will effect to the bank because it would increase the costs of actions for identification of the payment.

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## THE NEW TAX SYSTEM C@TS

### CONTENT OF THE PAYMENT ORDER

- The significant data of payment order is the **serial number** which is generated automatically when taxpayer apply in internet and is read by banking system only with the barcode.
- The serial number has 20 alphanumeric characters:  
The first 10<sup>th</sup> characters of the serial number represent TIN, the next 6<sup>th</sup> characters – the economic classification code of tax revenues and the last 4<sup>th</sup> characters - the tax period for which the payment is made.
- GDT makes available periodically the updated list of TIN's taxpayers to banking system.

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## THE NEW TAX SYSTEM C@TS

### DAILY ELECTRONIC BANK STATEMENT (DEBS)

- In the end of each working day the banking system generate the electronic interface to upload tax revenues' collection data in treasury system (AGFIS) by specific agreement.
- The 24th field of interface contains the serial number of each payment order, which is translated by AGFIS in the specific field of economic account (flex fields) of revenues module.
- Also commercial bank send to GDT the DEBS of tax revenues' collection.
- After processing the DEBS by AGFIS, it is generated the electronic interface to upload commercial bank data into new tax system of GDT.

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## THE NEW TAX SYSTEM C@TS

### CONTROL OF THE TAX LIABILITIES' PAYMENTS

- After uploading the DEBS from AGFIS, the GDT's tax system will not proceed with importing process without the control of each electronic interface's record.
- Accuracy's control consists in the wrong codes of the 24<sup>th</sup> field's elements – payment order's serial number.
- If the accuracy's control results successful, the record is imported into the GDT's tax system for further processing.
- If the accuracy's control fails then the record is registered in an "suspense" account of GDT's tax system.
- All pending records will be corrected manually (period and revenues code) or electronically (TIN code) through banking system.

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## THE NEW TAX SYSTEM C@TS

All mistakes happen because the serial number is not completely read with barcodes and it is filled wrong by banking system.

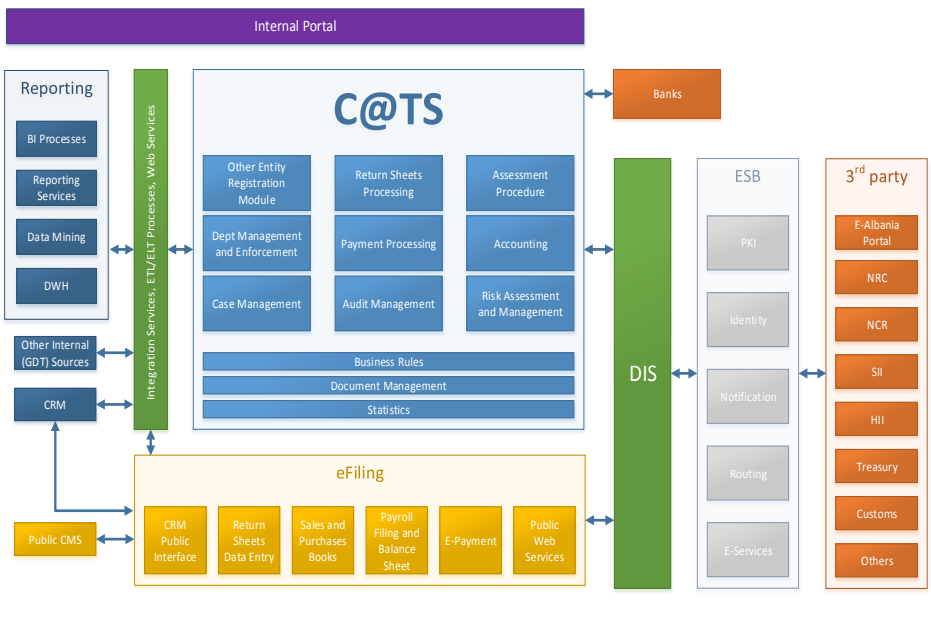
The quality of the (GDT - MoF - Comm.Bank) agreement's implementation will depend largely on the accuracy of serial number of payment order.

Based on the experience established since January 1<sup>st</sup>, 2015, GDT will calculate an error average margin on the basis of which will be judged the correctness of the agreement's implementation.

If the comm. bank will pass visible the average margin of error, then DPT may require the termination of the tripartite arrangement.

This is the challenge of the new tax system.

## HIGH-LEVEL SYSTEM ARCHITECTURE e-Tax



Will not be read the 7,8,10  
slides

the time = 9 minutes

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