

## VAT INSPECTIONS IN 2015

We wish to draw your attention to the Tax Administration National Action Plan 2015 ("TANAP 2015"), which has been approved by the Finance Ministry. According to the plan, tax inspections and audits in 2015 will focus mainly on VAT.

According to TANAP 2015, the largest number of tax deficiencies in 2013-2014 (83.7%) were detected during VAT inspections. These errors primarily involved deducting input tax with respect to which no right of deduction accrued, failing to report taxable amounts from sales invoices and reporting purchase invoices that were not related to taxable activities.

Accordingly, we should expect the tax inspection authorities to increase their activity in relation to those areas in 2015.

If this issue pertains to your business and you are interested in our assistance, please contact your WTS&SAJA consultant or our office.

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