

# What guarantees does the individual have when he is subject to an audit from the office?

## Extended rights and guarantees

The guarantees granted to the taxpayer during a tax audit from the office are defined by law or jurisprudence. They are included in "the charter of rights and obligations of the audited taxpayer", a document systematically given to the taxpayer before the tax audit.

These guarantees include:

- the right to be informed of an inspection visit before the intervention of the administration and to be assisted by counsel of his choice;
- the right to an oral and adversarial debate with the auditor;
- information on the financial implications in the notified adjustments;
- the limitation of the duration of the on-site audit of small business to three months (unless serious irregularities in accounting are found and not conclusive);
- the inability for the administration to proceed with a new audit on an already audited period.

## The right to appeal

### The supervisor and the departmental representative

During a tax audit, the taxpayer can meet with the superior of the auditor. Then, he also has the possibility to contact the departmental representative. The coordinates of this high-level executive, not involved in the audit, are indicated on the letter informing of the beginning of the audit; He is easily reachable.

### The departmental and national Commissions

In some situations, the taxpayer may also seek the opinion of independent bodies chaired by magistrates and comprising of representatives of the professional world. Those bodies are departmental commissions for direct taxes and sales taxes or conciliation commissions for registration fees.

The national commission for direct taxes and sales taxes is in charge of large companies. The members of this commission are able to deal with complex issues specific to such taxpayers.

### Claim and appeal to a judge

Once the tax collection has begun, that is to say once the request by the tax authorities for the payment of additional taxes is sent, the taxpayer may file a litigation claim with the department that notified the adjustments. If the claim is rejected or if no reply is provided within six months, he can then refer to a tax judge.

This is the Administrative Court or High Court depending on the disputed tax.

**What obligations does the individual have when he is subject to an audit from the office?**

Taxpayers who are subject to a tax audit are liable for tax and criminal penalties if they or third parties get in the way of the auditor's duties under normal conditions. Any physical or verbal assault towards members of the Directorate of public finances are therefore liable to prosecution under the Criminal Code.

This information is brought to the attention of the audited taxpayers on their audit notification and on the bill of rights and obligations of the audited taxpayer.