

## WHAT MAY SERVE AS A SUBJECT OF A TAX AGREEMENT?

Tax Agreement may be signed with a taxpayer on the following:

- Reduction of taxes and/or sanctions;
- Determination and/or reduction of undeclared tax liabilities of the taxpayer for taxation period(s) and types of taxes indicated by the taxpayer;
- Defer fulfillment of tax liabilities to be declared in the upcoming taxation period(s).

## DOES THE TAX AGREEMENT APPLY TO SANCTIONS IMPOSED FOR VIOLATIONS OF REGULATION ON CASH REGISTERS?

Tax Agreement does not apply to sanctions imposed for the violations of regulation on cash registers.

## APART FROM THE SANCTION IMPOSED FOR VIOLATIONS OF REGULATION ON CASH REGISTERS, WHAT OTHER SANCTION MAY NOT BE COVERED UNDER THE TAX AGREEMENTS?

Tax Agreements may not cover the sanctions envisaged in Article 291 of the Tax Code, also amount of installment payments of sanction and of fees.

## HOW TAXPAYER MAY APPLY TO THE REVENUE SERVICE?

Taxpayer shall file an application to the Revenue Service to draw up a Tax Agreement

## WHAT ARE THE CONSEQUENCE OF FAILURE TO FULFILL TAX LIABILITIES WITHIN THE TIME FRAME ENVISAGED IN THE TAX AGREEMENT?

If the taxpayer fails to fulfill the tax liabilities within the time-frame under the Tax Agreement, he/she shall be imposed to pay 0.5% of the unpaid sum for every overdue date, but not exceeding 10% of the overall amount defined under the Tax Agreement.

## IS IT POSSIBLE TO FILE A CORRECTED TAX RETURN FOR THE PERIOD AND/OR TAX TYPES ENVISAGED IN THE TAX AGREEMENT?

After the Tax Agreement on the reduction of tax liabilities is signed, taxpayer does not allow filing tax return aiming at recalculation of tax liability for the taxation period and/or tax type(s) covered under the Tax Agreement.

## IS IT POSSIBLE FOR THE CONTROL BODY TO CHARGE ADDITIONAL TAX LIABILITIES TO THE PERIOD AND/OR TAX TYPES ENVISAGED IN THE TAX AGREEMENT?

After the Tax Agreement on the reduction of additionally charged taxes and/or sanctions is signed for the period(s) indicated in the document (including the inspection report and/or other documents) according which additional amount and tax type(s) are charged, no additional tax liabilities may be charged by the control/law enforcement body (apart from the cases of violations of liabilities envisaged in the Tax Agreement).

## IS IT POSSIBLE TO APPEAL AGAINST A TAX AGREEMENT?

Taxpayer may appeal against the Tax Agreement, if it is signed by an unauthorized person.