

Tax administration capacity assessment matrix: A-1. Execution arrangements of tax administration

JICA

Level	Legal and regulatory framework	Institutional and organizational frameworks for tax administration				
		Missions and assignment of tax administration authorities	Institutional framework	Command and instruction rule between headquarters and offices in GDT	Division of labors among departments and sections	Institutional and procedure framework for ensuring timeliness of tax administration procedure
Level 5	Laws and the relevant regulations (including enforcement regulations and circulars etc.) are well established timely and properly. There are no missing, contradicted and duplicated issues and parts in those frameworks thereby interpretation of those legal documents is clear. As a result, there is no space for discretion by the tax officer in charge. Also, consistency in legal enforcement is ensured.	The missions and assignment of tax administration authorities are clear and disseminated to both tax official and the public widely, e.g. through website. In addition, measures which should be taken by tax administration authorities are deductively drawn from them and practiced.	The Institutional framework for comprehensive and efficient tax audit exists. The management committee meeting is organized on a regular basis for the planning, M&E and supervision purposes. Consequently, PDCA (Plan-Do-Check-Act) of tax audit are fully implemented systematically at the institutional level.	Command and instruction rule between headquarters and local tax offices in tax administration authority is clear by functions, e.g. taxpayer services, tax audit, and tax collection etc. In addition, those are functioning well.	The responsibilities of each department and section are clarified on a document basis, and not duplicated. Those are fulfilled properly in a coherent manner with rules and regulations.	Standard procedure period is set properly on a document basis in the tax administration authority and disseminated to the public. The actual practices are monitored and managed properly. In addition, measures for remedial actions in the case where the Standard period is not fulfilled are clearly set and executed properly.
Level 4	Laws and the relevant regulations (including enforcement regulations and circulars etc.) are established almost timely and properly. There are no missing, contradicted and duplicated issues and parts in those frameworks thereby interpretation of those legal documents is almost clear. As a result, there is little space for discretion by the tax officer in charge. Also, consistency in legal enforcement is almost ensured.	The missions and assignment of tax administration authorities are clear and disseminated to both tax official and the public widely, e.g. through website. In addition, measures which should be taken by tax administration authorities are deductively drawn from them and practiced partially.	The institutional framework for comprehensive and efficient tax audit exists. The management committee meeting is organized for the planning, M&E and supervision purposes although those are not on a regular basis. Consequently, PDCA (Plan-Do-Check-Act) of tax audit are implemented almost systematically at the institutional level.	Command and instruction rule between headquarters and local tax offices in tax administration authority is clear by functions, e.g. taxpayer services, tax audit, and tax collection etc. But those are practiced in a less standardized manner on the ground.	The responsibilities of each department and section are almost clarified on a document basis, and duplication is less. Those are fulfilled almost properly in a coherent manner with rules and regulations.	Standard procedure period is set properly on a document basis in the tax administration authority and disseminated to the public. The actual practices are monitored and managed almost properly. Measures for remedial actions in the case where the Standard period is not fulfilled are clearly set. But those are not executed properly, depending on the tax departments and local tax offices.
Level 3	Laws and the relevant regulations (including enforcement regulations and circulars etc.) are established partially but neither timely nor properly. There are missing, contradicted and duplicated issues and parts in those frameworks. Thus, the parts where interpretation of those legal documents is not clear are observed many. As a result, there is much space for discretion by the tax officer in charge. Also, consistency in legal enforcement is still not ensured.	The missions and assignment of tax administration authorities are clear. But dissemination to tax official and the public is limited. The tax authority is recognizing the necessity of changes of their practices (or behavior patterns and mind-set) in the organization gradually in relation with the mission and assignment. But it has not yet set the future direction of changes of practices clearly.	The institutional framework for tax audit exists. But it is neither comprehensive nor efficient. The management committee meeting is organized on an ad hoc basis. Consequently, implementation of PDCA (Plan-Do-Check-Act) of tax audit is limited at the institutional level.	Command and instruction rule between headquarters and local tax offices in tax administration authority is clear by functions, e.g. taxpayer services, tax audit, and tax collection etc. But those are practiced to limited extent.	The responsibilities of each department and section are almost clarified on a document basis. But duplications are observed in some cases.	Standard procedure period is set properly on a document basis in the tax administration authority and almost disseminated to the public. But those are not fulfilled sufficiently. In addition, measures for remedial actions in the case where the Standard period is not fulfilled are clearly set. But those are not executed properly.

Level	Legal and regulatory framework	Institutional and organizational frameworks for tax administration				
		Missions and assignment of tax administration authorities	Institutional framework	Command and instruction rule between headquarters and offices in GDT	Division of labors among departments and sections	Institutional and procedure framework for ensuring timeliness of tax administration procedure
Level 2	Laws and the relevant regulations (including enforcement regulations and circulars etc.) are established partially but neither timely nor properly. Those are not disseminated to both tax official and the public. There are missing, contradicted and duplicated issues and parts in those frameworks. Thus, the parts where interpretation of those legal documents is not clear are observed many. As a result, there is much space for discretion by the tax officer in charge. Also, consistency in legal enforcement is still not ensured.	The missions and assignment of tax administration authorities are clear. But dissemination to tax official and the public are rarely made. The tax authority does not recognize the necessity of changes of their practices (or behavior patterns and mind-set) in the organization gradually in relation with the mission and assignment.	The institutional framework for tax audit exists. But it is neither comprehensive nor efficient. The management committee meeting is not organized at all. Consequently, PDCA (Plan-Do-Check-Act) of tax audit are not implemented at all at the institutional level.	Command and instruction rule between headquarters and local tax offices in tax administration authority is clear by functions, e.g. taxpayer services, tax audit, and tax collection etc. But those are not functioning.	The responsibilities of each department and section are almost clarified on a document basis. But duplications are observed in many cases.	Standard procedure period is set properly on a document basis in the tax administration authority but not disseminated to the public. Measures for remedial actions in the case where the Standard period is not fulfilled are clearly set. But those are not known well among the tax departments and local tax offices.
Level 1	Laws and the relevant regulations (including enforcement regulations and circulars etc.) are not established well. There is much space for discretion by the tax officer in charge. As a result, consistency in legal enforcement is still not ensured.	The missions and assignment of tax administration authorities are not clear.	The institutional framework for tax audit does not exist.	Command and instruction rule between headquarters and local tax offices in tax administration authority is not clear by functions, e.g. taxpayer services, tax audit, and tax collection etc.	The responsibilities of each department and section are not clarified on a document basis.	Standard procedure period is not set properly on a document basis in the tax administration authority. In addition, the tax administration authority does not recognize the significance of the standard period. It is limited even if it has its recognition.

Tax administration capacity assessment matrix : A-2. Execution arrangements of tax administration

JICA

Level	Proper management of administrative documents and taxpayer information		Improving operational efficiency through use of ICT	Staff recruitment and effective staffing based on a plan
	Document and filing management	Access to information		
Level 5	Rule & regulations and manuals exist for document and filing managements. Those are informed to the staff widely. Document and filing are managed properly on the ground.	Information is shared sufficiently among the departments and local tax offices under an effective security circumstances. Confidentiality of information is secured.	Under a medium- and long-term ICT master plan of tax administration, tax administration authority uses ICT and sufficiently pursues improving operation flow thereby improving operational efficiency.	Staffs are recruited systematically in tax administration authority as planned through examination process. Staff allocation is made in accordance with staff qualification such as its expertise and performance.
Level 4	Rule & regulations and manuals exist for document and filing managements. Those are informed to the staff widely. But document and filing management is not always practiced in a standardized manner, depending on the departments and local offices.	Information is shared almost sufficiently among the departments and local tax offices under an effective security circumstances. Confidentiality of information is almost secured.	Under a medium- and long-term ICT master plan of tax administration, tax administration authority make ICT investment strategically as planned. In addition, measures relating to budget and staffing are taken sufficiently for system development, O&M, and upgrading investment of those systems.	Staffs are recruited systematically in tax administration authority as planned through examination process. Staff allocation is made almost in accordance with staff qualification such as its expertise and performance.
Level 3	Rule & regulations and manuals exist for document and filing managements. Those are informed to the staff widely. But document and filing management is not practiced properly.	Information is shared to limited extent among the departments and local tax offices under an effective security circumstances. Confidentiality of information is secured limitedly.	Under a medium- and long-term ICT master plan of tax administration, tax administration authority make ICT investment strategically as planned. But measures relating to budget and staffing are not taken sufficiently for system development, O&M, and upgrading investment of those systems.	Staff recruitment is done as planned to limited extent. Staff allocation is made in accordance with staff qualification such as its expertise and performance to limited extent.
Level 2	Rule & regulations and manuals exist for document and filing managements. Those are not informed to the staff widely. As a result, document and filing management is not practiced properly.	Information is rarely shared among the departments and local tax offices. Confidentiality of information is very low.	ICT investment has been made in a limited manner. But those investments are not made under a medium- and long-term ICT master plan of tax administration.	Staff recruitment is rarely done based on a plan. Staff allocation is rarely made in accordance with staff qualification such as its expertise and performance.
Level 1	Rule & regulations and manuals do not exist for document and filing managements.	Information is not shared at all among the departments and local tax offices. Confidentiality of information is not secured.	ICT is rarely used. Operation and administrative work is undertaken through manual work.	Staff recruitment is done on an ad hoc basis. Staff allocation is not made in accordance with staff qualification such as its expertise and performance.

Tax administration capacity assessment matrix : B-1. Taxpayer services for proper self-assessment and tax payment

JICA

Level	Contents development	Implementation of taxpayer services		
		Public relations activities	Collaboration with other stakeholders	Taxpayer consultation
Level 5	Materials for public relations (PR) activities are developed sufficiently for advocacy campaign of self-assessment, e.g. brochures, leaflet and FAQ. As a result, PR activities are deployed at the nationwide. To this end, necessary information and materials are provided in a unified manner.	Public relations activities are delivered under the unified policy. GDT arranges various types of public relations activities to meet the various needs of various taxpayers, and establishes collaborative relationship with the relevant government and private sector organizations.	GDT established institutional framework to collect opinions and requests from taxpayers including private sectors. It is fully functioning. In addition, GDT utilize those opinions and requests for further improving its taxpayer services and administration.	Taxpayer consultation services are fully available. GDT establishes institutional arrangements to deal with taxpayers' inquiries systematically. Guidelines and manuals of taxpayer consultation are developed. Taxpayer consultation is implemented in a standardized manner in accordance with those documents.
Level 4	Materials for public relations (PR) activities are developed almost sufficiently for advocacy campaigns of self-assessment, e.g. brochures, leaflet and FAQ. As a result, PR activities are deployed at the nationwide. To this end, necessary information and materials are provided almost in a unified manner.	Public relations activities are delivered under the unified policy. GDT arranges various types of user-friendly public relations activities to almost meet the various needs of various taxpayers, and almost establishes collaborative relationship with the relevant government and private sector organizations.	GDT established institutional framework to collect opinions and requests from taxpayers including private sectors. It is almost functioning. In addition, GDT utilize those opinions and requests to some extent for further improving its taxpayer services and administration.	Taxpayer consultation services are fully available. GDT establishes institutional arrangements to deal with taxpayers' inquiries systematically. Guidelines and manuals of taxpayer consultation are developed. Taxpayer consultation is implemented in a less standardized manner, depending on GDT departments and local tax offices.
Level 3	Materials for public relations (PR) activities are developed to limited extent for advocacy campaigns of self-assessment, e.g. brochures, leaflet and FAQ. As a result, PR activities are deployed at the nationwide. To this end, necessary information and materials are provided to some extent in a unified manner.	GDT has the unified policy on public relations activities. But GDT arranges public relations activities to a limited extent. GDT public relations activities are getting various and user-friendly to some extent. GDT almost establishes collaborative relationship with the relevant government and private sector organizations.	GDT established institutional framework to collect opinions and requests from taxpayers including private sectors. But it is functioning to a limited extent. GDT does not utilize those opinions and requests effectively for further improving its taxpayer services and administration.	Taxpayer consultation services are fully available. GDT establishes institutional arrangements to deal with taxpayers' inquiries. But it is functioning to a limited extent. Guidelines and manuals development of taxpayer consultation is now in processing.

Level	Contents development	Implementation of taxpayer services		
		Public relations activities	Collaboration with other stakeholders	Taxpayer consultation
Level 2	Materials for public relations (PR) activities are developed very limitedly for advocacy campaigns of self-assessment, e.g. brochures, leaflet and FAQ.	GDT has the unified policy on public relations activities. But GDT does not arrange public relations activities as planned. Those activities are neither various nor user-friendly. GDT does not establish collaborative relationship with the relevant government and private sector organizations.	GDT established institutional framework to collect opinions and requests from taxpayers including private sectors. But it is not functioning.	Taxpayer consultation services are available. GDT establishes institutional arrangements to deal with taxpayers' inquiries. But it is not always functioning. Guidelines and manuals development of taxpayer consultation is very limited.
Level 1	Materials for public relations (PR) activities are not developed at all for advocacy campaigns of self-assessment, e.g. brochures, leaflet and FAQ.	GDT has the unified policy on public relations activities. GDT arranges public relations activities on an ad hoc basis. Those activities are not various. GDT does not establish collaborative relationship with the relevant government and private sector organizations.	GDT does not establish institutional framework to collect opinions and requests from taxpayers including private sectors.	Taxpayer consultation services are not available. GDT does not establish institutional arrangements to deal with taxpayers' inquiries.

Tax administration capacity assessment matrix : B-2.
Taxpayer services for proper self-assessment and tax payment

JICA

Level	Promoting tax education for school pupils and students	Promoting electric tax return filing and payment system	Introducing certified public tax accountant
Level 5	Significance of tax education for school pupils and students is fully recognized. Tax education programme are arranged in various types schools systematically as planned.	Electric tax return filing and payment system are fully aware and used widely among taxpayers. Taxpayer services are opened for taxpayer in need and operated properly.	The certified public tax accountants (or professional accountants) exist and play a role in tax administration as the tax experts. They build good collaboration with the tax administration authority and contribute to promoting self-assessment regime.
Level 4	Significance of tax education for school pupils and students is recognized. Tax education programme are arranged in various types schools. But the implementation status is various depending on local tax offices.	Modalities of electric tax return filing & payment system and the types of tax eligible for e-system are diversified. Those are being known widely among taxpayers. Taxpayer services are opened for taxpayer in need and operated almost properly.	The certified public tax accountants (or professional accountants) exist and play a role in tax administration as the tax experts. They build almost good collaboration with the tax administration authority and contribute to promoting self-assessment regime.

Level	Promoting tax education for school pupils and students	Promoting electric tax return filing and payment system	Introducing certified public tax accountant
Level 3	Significance of tax education for school pupils and students is recognized. But tax education programme are arranged on an ad hoc basis.	Modalities of electric tax return filing & payment system and the types of tax eligible for e-system are diversified. But challenges still remain in term of user-friendliness, e.g. function of e-system and supports for taxpayer in need.	The certified public tax accountants (or professional accountants) exist. But those are not enough qualitatively and quantitatively. As a result, they do not always contribute to promoting self-assessment regime.
Level 2	Significance of tax education for school pupils and students is being recognized gradually. But tax education programme are not yet arranged on the ground.	Electric tax return filing and payment system are introduced. But those modalities and the types of tax eligible for e-system are not diversified.	The tax agents, who are engaged in tax payment procedures for the client tax payers, exist. But the certified public tax accountants (or professional accountants) do not exist. As a result, they do not contribute to promoting self-assessment regime.
Level 1	Significance of tax education for school pupils and students is not recognized gradually. But tax education programme are not scheduled to implement at all.	Electric tax return filing and payment system are not introduced at all.	The certified public tax accountants (or professional accountants) do not exist. The tax agents, who are engaged in tax payment procedures for the client tax payers, do not exist either.

Tax administration capacity assessment matrix : C-1. Conducting tax audit and collection properly

JICA

Level	Proper enforcement of tax audit			
	Taxpayer management	Collection and analysis on taxpayer information	Effective and efficient tax audit	Sharing knowledge and skills among tax officer
Level 5	The tax administration authority classifies taxpayers properly by the category, e.g. sector, entity size, compliance status as the taxpayer for effective and efficient implementation of tax audit. That information is managed properly.	The tax administration authority establishes arrangements of collection and analysis of taxpayer information for tax audit. That arrangement is effectively used by tax officers for tax audit.	The tax administration authority conducts tax audits in a different manner by category, e.g. taxpayers' size and status of compliance. Days and frequency in audit are differed by those categories.	Manuals on standardized methodology of audit and procedures exist. Basically tax audit is conducted in accordance with those manuals. In addition, institutional frameworks is established for accumulating and sharing practical know how of tax audit within the tax administration authority.
Level 4	Taxpayers are classified properly by the category, e.g. sector, entity size, compliance status as the taxpayer. But collection and management are lacking for comprehensiveness.	The tax administration authority almost establishes arrangements of collection and analysis of taxpayer information for tax audit. That arrangement is almost effectively used by tax officers for tax audit.	The tax administration authority conducts tax audits in a different manner by category, e.g. taxpayers' size and status of compliance. Days and frequency in audit are differed by those categories. But those practices are various, depending on local tax offices.	Manuals on standardized methodology of audit and procedures exist. Tax audit is conducted in accordance with those manuals but in a less standardized manner. Institutional frameworks is almost established for accumulating and sharing practical know how of tax audit within the tax administration authority.
Level 3	The tax administration authority has arrangements of collection and analysis of taxpayer information for tax audit. That arrangement is used by tax officers for tax audit to limited extent.	The tax administration authority almost has arrangements of collection and analysis of taxpayer information for tax audit. That arrangement is used by tax officers for tax audit to limited extent.	The tax administration authority conducts tax audits in a different manner by category, e.g. taxpayers' size and status of compliance. Days and frequency in audit are differed in some cases by those categories.	Manuals on standardized methodology of audit and procedures exist. Tax audit is conducted in accordance with those manuals. But quality of audit is various in individual tax officer (NOTE: It is because internal control does not function). In addition, accumulating and sharing practical know how of tax audit is limited within the tax administration authority.

Level	Proper enforcement of tax audit			
	Taxpayer management	Collection and analysis on taxpayer information	Effective and efficient tax audit	Sharing knowledge and skills among tax officer
Level 2	The tax administration authority has arrangements of collection and analysis of taxpayer information for tax audit. But collected information is neither analyzed nor used by tax officers for tax audit.	The tax administration authority almost has arrangements of collection and analysis of taxpayer information for tax audit. But collected information is neither analyzed nor used by tax officers for tax audit.	The tax administration authority conducts tax audits in a unified manner regardless of category, e.g. taxpayers' size and status of compliance. Days and frequency in audit are almost same in every case.	Manuals on standardized methodology of audit and procedures do not exist. But efforts of accumulating and sharing practical know how of tax audit are made within the tax administration authority.
Level 1	The tax administration authority does not classify taxpayers properly by the category, e.g. sector, entity size, compliance status at all.	The tax administration authority does not have arrangements of collection and analysis of taxpayer information for tax audit.	The tax administration authority conducts tax audits in a unified manner regardless of category, e.g. taxpayers' size and status of compliance. Days and frequency in audit are completely same in every case.	Manuals on standardized methodology of audit and procedures do not exist. But efforts of accumulating and sharing practical know how of tax audit are not made within the tax administration authority.

Tax administration capacity assessment matrix : C-2. Conducting tax audit and collection properly

JICA

Level	Proper enforcement of tax collection			Staff training	stakeholder relations
	Tax claim management	Accumulation of tax arrears	Collection of delinquent tax		
Level 5	The tax administration authority introduces and operates comprehensive system of tax claim management properly. Tax claim information is managed properly.	The tax administration authority gives advices and instructions to taxpayers who have tax arrears. It undertakes demand for payment to taxpayers who do not follow those things and fulfill their tax obligation through sending letters of demand for payment.	Legal and regulations relating to collection of delinquent tax are developed. The tax administration authority takes actions of debt collection, e.g. (i) Search, (ii) seizure of taxpayers' assets, and (iii) public auction, properly.	The tax administration authority conducts group training and OJT for further improving tax audit and collection skills of tax officer systematically as planned.	GDT and the related stakeholders (e.g. banks, other government organizations) established collaborative relationship based on the written documents. Consequently, GDT can obtain information necessary for conducting tax audit sufficiently even if it is managed by other stakeholders.
Level 4	The tax administration authority introduces comprehensive system of tax claim management. The system is not always operated effectively. But tax claim information is managed almost properly.	The tax administration authority gives advices and instructions to taxpayers who have tax arrears. It undertakes demand for payment to taxpayers who do not follow those things and fulfill their tax obligation through sending letters of demand for payment. But implementation status of those practices is various, depending on local tax offices.	Legal and regulations relating to collection of delinquent tax are developed. The tax administration authority takes actions of debt collection. But its execution is various, depending on local tax offices.	The tax administration authority conducts group training and OJT for further improving tax audit and collection skills of tax officer almost systematically as planned.	GDT and the related stakeholders (e.g. banks, other government organizations) almost established collaborative relationship based on the written documents. Consequently, GDT can obtain information necessary for conducting tax audit to some extent even if it is managed by other stakeholders.
Level 3	The tax administration authority does not introduce comprehensive system of tax claim management. But tax claim information is managed almost properly.	The tax administration authority undertakes demand for payment to taxpayers who do not follow those things and fulfill their tax obligation through sending letters of demand for payment, to limited extent.	Legal and regulations relating to collection of delinquent tax are developed. But its execution is limited, depending on local tax offices.	The tax administration authority has a plan of group training and OJT for further improving tax audit and collection skills of tax officer. But it is implemented partially.	GDT and the related stakeholders (e.g. banks, other government organizations) established collaborative relationship to some extent based on the written documents. Consequently, GDT can obtain information necessary for conducting tax audit to a limited extent even if it is managed by other stakeholders.
Level 2	The tax administration authority does not introduce comprehensive system of tax claim management. But tax claim information is managed to limited extent.	The tax administration authority does rarely undertake demand for payment to taxpayers who do not follow those things and fulfill their tax obligation through sending letters of demand for payment.	Legal and regulations relating to collection of delinquent tax are not developed. But the tax administration authority takes actions of debt collection to some extent.	The tax administration authority has a plan of group training and OJT for further improving tax audit and collection skills of tax officer. But it is not implemented as planned.	GDT and the related stakeholders (e.g. banks, other government organizations) have not yet established collaborative relationship. But, GDT can obtain information necessary for conducting tax audit partially even if it is managed by other stakeholders.

Level	Proper enforcement of tax collection			Staff training	stakeholder relations
	Tax claim management	Accumulation of tax arrears	Collection of delinquent tax		
Level 1	The tax administration authority does not introduce comprehensive system of tax claim management. Tax claim information is not managed.	The tax administration authority does not undertake demand for payment to taxpayers who do not follow those things and fulfill their tax obligation through sending letters of demand for payment.	Legal and regulations relating to collection of delinquent tax are not developed. The tax administration authority does not take any actions of debt collection at all.	The tax administration authority does not conduct any group training and OJT at all for further improving tax audit and collection skills of tax officer.	GDT and the related stakeholders (e.g. banks, other government organizations) have not yet established collaborative relationship. GDT cannot obtain information necessary for conducting tax audit at all from the relevant stakeholders outside GDT.

Tax administration capacity assessment matrix : D. Others

JICA

Level	Establishing the request for review system (remedy for infringement of taxpayer right) and its proper execution	Establishing tax training institutions for tax officer and delivering training programmes effectively and efficiently	Building collaboration with the relevant outside stakeholders
Level 5	The tax administration authority establishes the request for review system (remedy for infringement of taxpayer right). Requests are treated in a timely and proper manner.	Tax training institutions are established for tax officer. It delivers training programmes effectively and efficiently in accordance with the approved training plan.	The tax administration authority builds collaboration with the relevant government organizations and outside stakeholder organizations (e.g. taxpayer associations). Those arrangements are contributed to further enhancing self-assessment regimes and spreading out knowledge on tax and its payment.
Level 4	The tax administration authority establishes and is now operating the request for review system (remedy for infringement of taxpayer right). But timeliness and properness of requests treatment is less standardized in some cases.	Tax training institutions are established for tax officer. It delivers training programmes effectively and efficiently almost in accordance with the approved training plan.	The tax administration authority builds collaboration with the relevant government organizations and outside stakeholder organizations (e.g. taxpayer associations). Those arrangements are contributed to further enhancing self-assessment regimes and spreading out knowledge on tax and its payment. But level of collaboration is various, depending on the region.
Level 3	The tax administration authority has the request for review system (remedy for infringement of taxpayer right). Its system is now operated. But timeliness and properness of requests treatment is not enough.	Tax training institutions are established for tax officer. It has a training plan. But its implementation is limited.	The tax administration authority builds collaboration with the relevant government organizations and outside stakeholder organizations (e.g. taxpayer associations) to limited extent. Those arrangements are contributed to further enhancing self-assessment regimes and spreading out knowledge on tax and its payment in a limited manner.
Level 2	The tax administration authority has the request for review system (remedy for infringement of taxpayer right). But its system is not operated because budget and staffing is enough. In addition, taxpayers are not fully aware of that system.	Tax training institutions are established for tax officer. But it does not have any training plan. Training programmes are delivered but on an ad hoc basis.	The tax administration authority builds little collaboration with the relevant government organizations and outside stakeholder organizations (e.g. taxpayer associations) to limited extent. Those arrangements are little contributed to further enhancing self-assessment regimes and spreading out knowledge on tax and its payment.
Level 1	The tax administration authority does not have any request for review system (remedy for infringement of taxpayer right) at all.	Tax training institutions are not yet established for tax officer. Training programmes are not delivered at all.	The tax administration authority has not yet built collaboration with the relevant government organizations and outside stakeholder organizations (e.g. taxpayer associations) at all.