

Smart tax administration system i.MAS



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2015

Smart tax administration system's (i.MAS) objective - tax collection administration efficiency increase and taxpayer's burden reduction

i.MAS objectives	Specification	i.MAS structure
<p>Reducing administrative taxpayers burden (e-services)</p>	<ul style="list-style-type: none"> Reducing the administrative burden by developing e-services (preparation of preliminary VAT declarations, accounting services, automation of data provision), eliminating paper documents and records, decreasing the number of inspections and their duration. 	<p>(one IS with 7 subsystems)</p>
<p>Reducing shadow economy and increasing tax revenue</p>	<ul style="list-style-type: none"> Reducing the scope of unaccounted transactions, and tax evasion by ensuring equal competitive conditions for all businesses, and improving tax collection - achieving these objectives by using modern technical means. 	
<p>Increasing tax administration efficiency</p>	<ul style="list-style-type: none"> Increasing tax administration efficiency by standardising the format of the data provided, and installing smart risk analysis and control means. 	



i.MAS consists of 7 subsystems, which will be created in 3 groups

I group



1

i.SAF

E-invoice system

Development and installation of services of electronic invoicing and data provision of received and issued invoices in a standardised electronic format and with software tools.

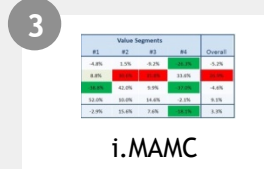


2

i.VAZ

E-waybill system

Development and installation of electronic waybills services in order to facilitate issuing, transfer, and use of electronic waybills for land transportation.



3

i.MAMC

Analysis, modeling and risk management subsystem

Appliance of collected, unified, and processed taxpayers' information for behavioral analysis, and control activities impact assessment.

Tax analysis, modeling, and risk management intellectual potential accumulated in the STI center of excellence

II group

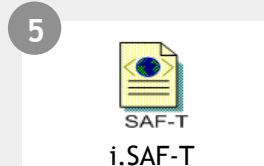


4

i.EKA

Smart cash registers

Ensures the executed business operations data indispensability, and its transfer to the STI for analytical purposes.



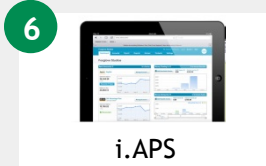
5

i.SAF-T

Standard accounting file for tax

Installation of the Standard accounting file for tax allowing to standardize taxpayers' accounting data submission.

III group

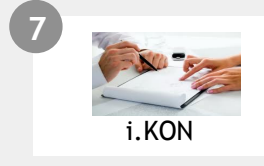


6

i.APS

Applied accounting system

Development and installation of remote accounting services for small businesses enabling the electronic semi-automatic processing of income-cost accounting.



7

i.KON

Smart control

Development and installation of effective continuous horizontal taxpayers' control subsystem.

● Projects funded by the Ministry of Transport and Communications (e-services development)

● Projects funded by Ministry of the Interior (STI administrative capacity consolidation)



1

E-invoice subsystem (i.SAF)

The aim of E-invoice subsystem (i.SAF) - to reduce the administrative burden for taxpayers, improve tax administration efficiency, and reduce the scale of unaccounted income, creating conditions for taxpayers to submit invoices electronically to the STI in a standardized data format and with software tools, creating possibility to receive e-services.

Project scope



Creation of i.SAF subsystem



Preparation of preliminary VAT declarations



E-invoicing



Web services
(register data synchronisation)



Notification about inconsistencies in invoices by cross-checking information between sellers and buyers.

Implementation

- Provision of issued and received invoices data is mandatory on a monthly basis for all the taxpayers issuing VAT invoices
- More than 80 thousand data providers (VAT payers);
- Preliminary VAT declaration preparation service will be used by 40 thousand taxpayers;
- Invoicing system will be used by small businesses.

Essential changes



Preliminary VAT declaration is prepared for the taxpayer - saving taxpayer's time



The invoicing and storage system for small businesses



Equalizing business conditions for honest taxpayers - information cross-check allows to identify the fraudulent taxpayers

E-services

