



# Tax Administration of the Future

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# Restrictions as a trend



## Increased OECD and EU regulations

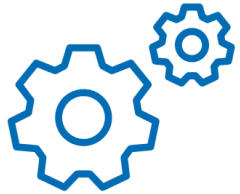
- Base Erosion and Profit Shifting (BEPS)
- Common Reporting Standard (CRS)
- Country by Country Reporting (CbCR)
- Anti-Tax Avoidance Directive (ATAD)



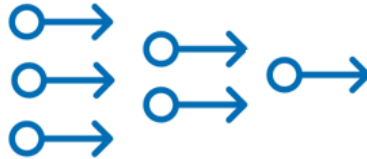
## Increased local administration

- VAT Ledger Statement
- Electronic Records of Sales (EET)
- Transfer pricing annex for corporate income tax return

# CEE taxpayers' perceptions



**Tax and legal systems  
are not seen as drivers of  
economic competitiveness**



**76% would welcome  
simplified tax administration  
procedures**



**63% view tax ineffectiveness  
as a source of the shadow  
economy**

Sources: KPMG Pulse of the Economy survey

# CEE taxpayers' expectations



**Is the time for belt tightening ending?**



**What could tax authorities do?**

- Stable tax system
- Effective and modern tax administration
- Making tax compliance easier
- Enhanced collaboration with taxpayers

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