



Taxpayer Charter

As a taxpayer, you have the following **rights** and **obligations**

You have the **right** to:

- Fair, professional, and respectful treatment by the FTA and its staff
- Consistent application of the relevant tax legislation
- Privacy and confidentiality
- Consideration of the facts and circumstances affecting you
- Responsiveness of the FTA to your requests
- Obtain accurate and reliable information from the FTA to help meet your obligations
- Representation by a listed tax agent or appointed legal representative
- Submit an appeal about a FTA decision
- Submit complaints about the service provided by the FTA

You have the **obligation** to:

- Fully comply with all of your tax obligations
- Provide full and accurate information within the prescribed time period
- Be cooperative with and respectful to the FTA and its staff
- Assist in deterring tax evasion

Further information about each of these taxpayer rights and obligations is provided on the following pages.

Taxpayer rights

As a taxpayer, you have the **right** to:

1

Fair, professional, and respectful treatment by the FTA and its staff

You have the right to receive courteous, consistent, professional, and respectful treatment in all interactions with the FTA and its staff and receive clear and easily understandable communication from the FTA.

2

Consistent application of the relevant tax legislation

You have the right to consistent application of the relevant tax legislation applying to you. The FTA will objectively apply the relevant legislation to all taxpayers in a consistent manner, without unfairly advantaging or disadvantaging any taxpayer.

3

Privacy and confidentiality

You have the right to privacy and confidentiality in your interactions with the FTA. All information provided to us will be stored securely and in line with relevant data protection requirements.

4

Consideration of the facts and circumstances affecting you

You have the right to have the FTA take regard to relevant facts and circumstances which may have prevented you from meeting your tax obligations, in line with the procedures set out in the legislation.

5

Responsiveness of the FTA to your requests

You have the right to receive a timely response to your requests from the FTA in line with the timelines set out in the service standards published by the FTA.

6

Obtain accurate and reliable information from the FTA to help meet your obligations

You have the right to receive clear and accurate information from the FTA to support in taxpayer compliance, including guidance which can be relied upon for the purposes of fulfilling your tax obligations.

7

Representation by a listed tax agent or appointed legal representative

You have the right to be represented by a listed tax agent for the relevant tax type or a legal representative, subject to the prescribed rules and conditions applicable to appointing appropriate tax agents or legal representatives.

8

Submit an appeal about a FTA decision

You have the right to submit an appeal about a decision made by the FTA, subject to prescribed rules and conditions, and in line with the reconsideration and appeals process set out in the tax legislation.

9

Submit complaints about the service provided by the FTA

You have the right to submit reasonable complaints to the FTA about its performance or the conduct of its staff without fear of any unjust consequences for your tax affairs.

Taxpayer obligations

As a taxpayer, you have the **obligation** to:

1 Fully comply with all of your tax obligations

You have the obligation to fully comply with all obligations applicable to you under the tax legislation, including accurate and timely filing and payment of tax, maintaining business records, and being aware of updates or communications from the FTA relevant to your ongoing tax obligations.

2 Provide full and accurate information within the prescribed time period

You have the obligation to provide full and accurate information within the required timeframe whenever legitimately requested by the FTA in accordance with the legislation.

3 Be cooperative with and respectful to the FTA and its staff

You have the obligation to cooperate with the FTA and its staff and to treat them with honesty and respect in all interactions.

4 Assist in deterring tax evasion

You have the duty to assist in the prevention of tax evasion and non-compliance with the tax laws and procedures for example via the Raqeeb (Whistleblower) program.

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