

Integrated Tax Management System

State Revenue Committee
of the Government of the
Republic of Armenia

System Users

State Revenue Committee	3.000
Armenian Taxpayers	50.000
3rd party Users	Government bodies

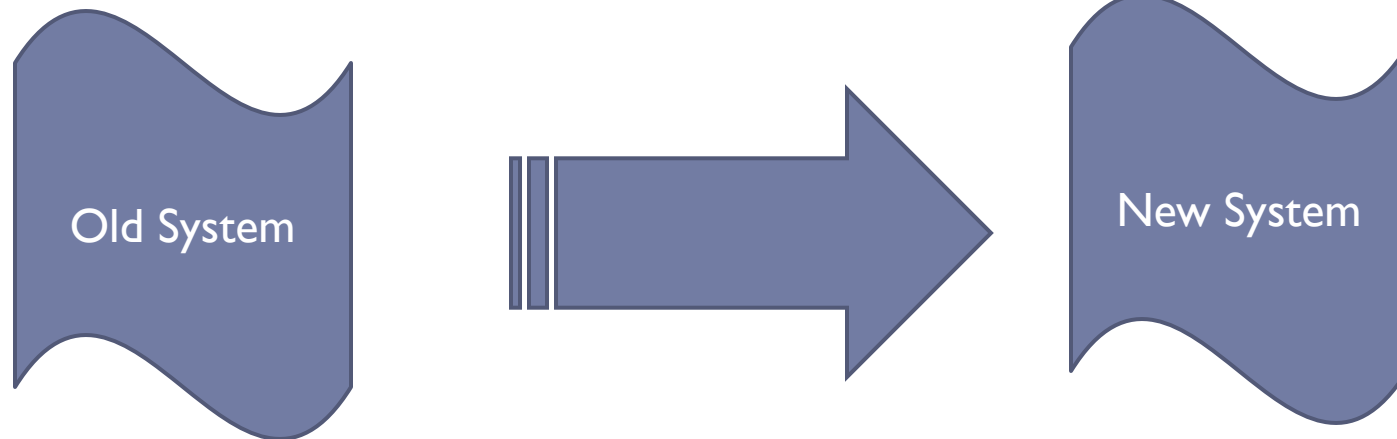


Main characteristics

- ▶ Centralized
- ▶ Web based
- ▶ Integrated
- ▶ Open source
- ▶ Extendable architecture (software and hardware)
- ▶ Services provision to other parties
- ▶ Enhanced security
- ▶ User friendly interface



Old System vs. New System



- Multiple points administration
- High bandwidth for central database
- Difficulties with analyzing statistical data
- Difficulties with extension
- Absence of on-line services support
- Difficulties with 3-rd party information integration/management

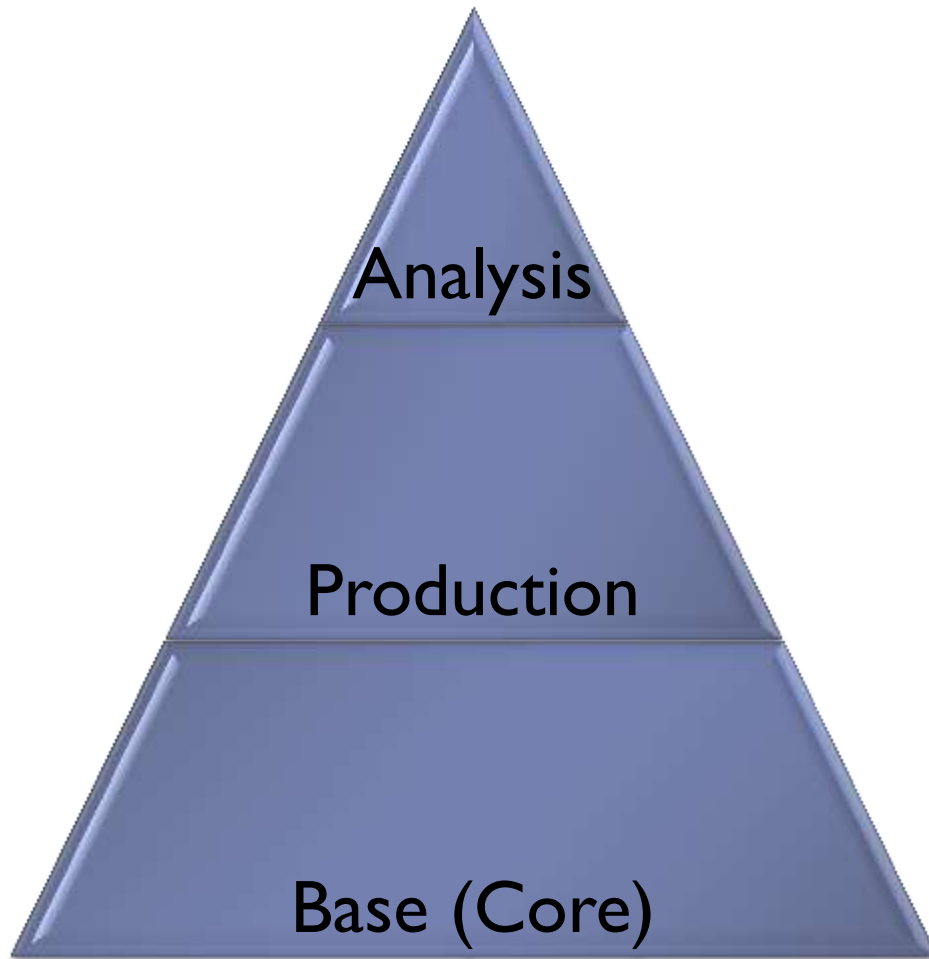
- Single point administration
 - Low bandwidth for central database
 - New features for statistical data analysis
 - Extendable system
 - Online services support
 - New features for management of 3-rd party information integration/management
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Integrated Tax Management System

System Design

How the system is designed?



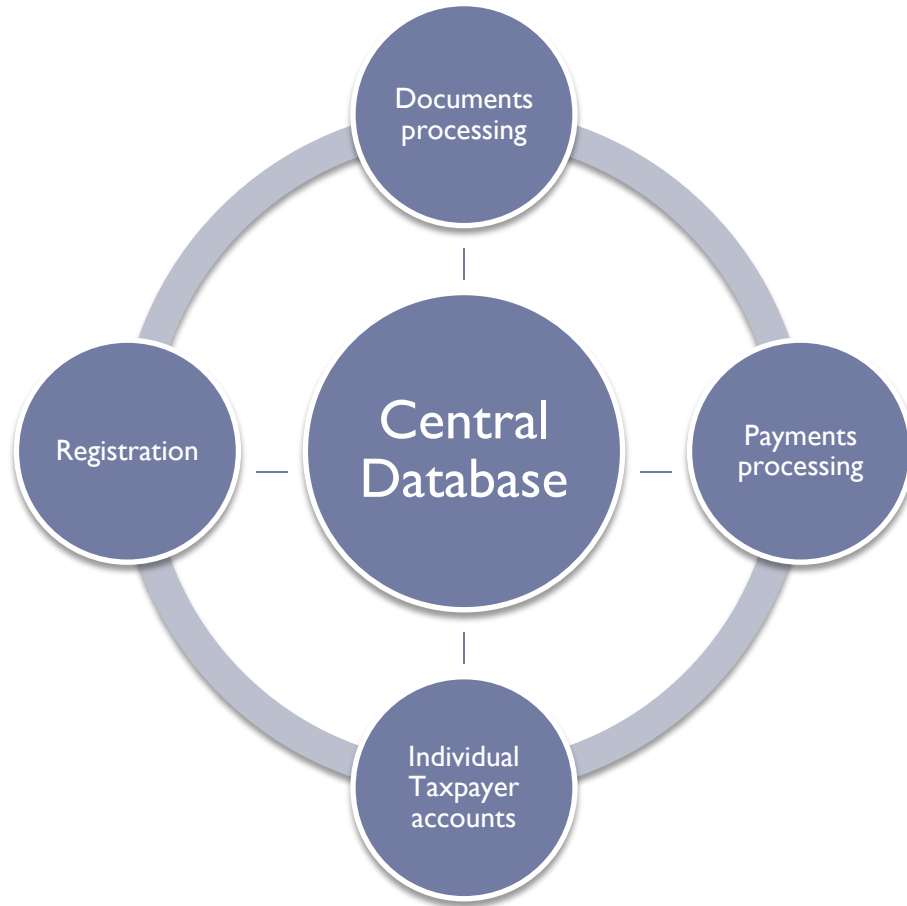
Base– gathering of tax returns, payments, etc...

Production – Payments automation, notifications system, liabilities calculation, VAT refund, etc..

Analysis– cross checking of invoices, risk assessment, analytical reports, etc..



Base



Central Database– A central database for storing data gathered from taxpayers, users etc...

Documents processing – Entry and processing of SRC documents (tax returns, taxpayer statements and audits)

Payments processing – Entry, import and processing of taxpayer payments

Individual Taxpayer accounts– Calculation of liabilities by taxes and representation of figures in different ways (tax cards/balance/, reports, etc...)

Registration– Registration of taxpayers, CRMs, objects, etc...



Production



Notification system – A process of generating, sending, printing and management of notifications

Legal Acts – Legal department document flow, court decisions

Cameral Checks– Electronic check of tax returns

3-rd party information – Information received from other gov. bodies

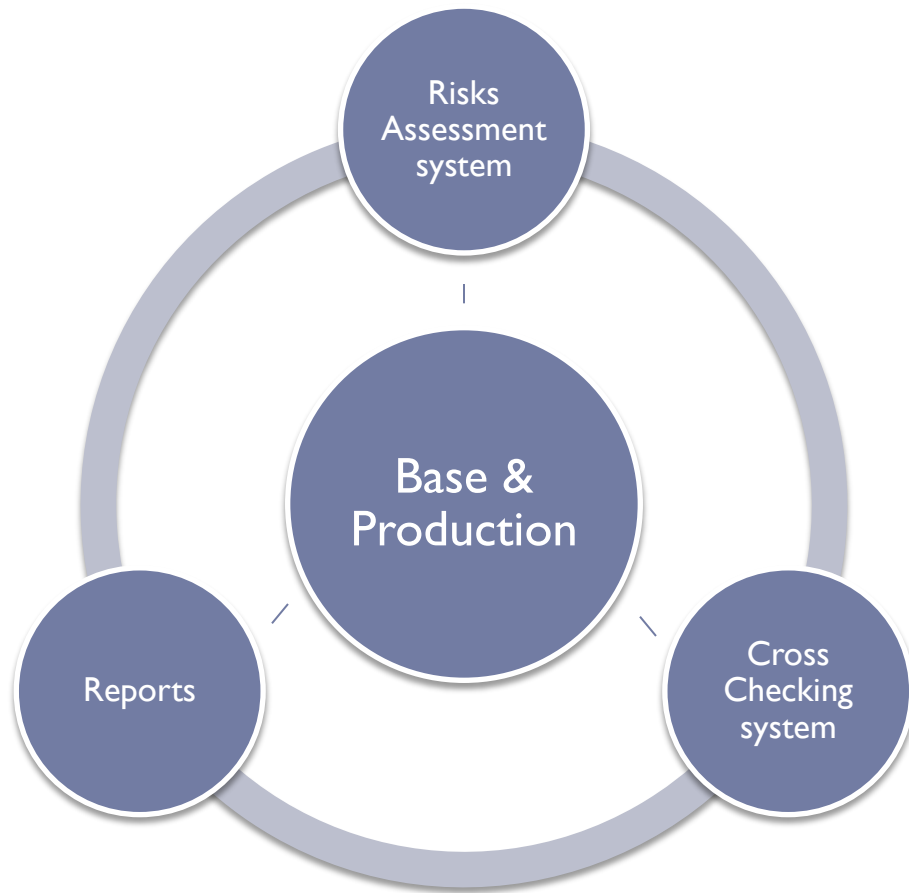
Online Services- Online Submission of Tax Returns - Online services to taxpayers

El. Invoices – electronic invoicing system

GPRS enabled CRMs – CRM's fiscal values received via GPRS networks



Analysis



Risks Assessment system – A system to assess tax returns based on available information

Cross Checking system – A system to check received invoices against each other

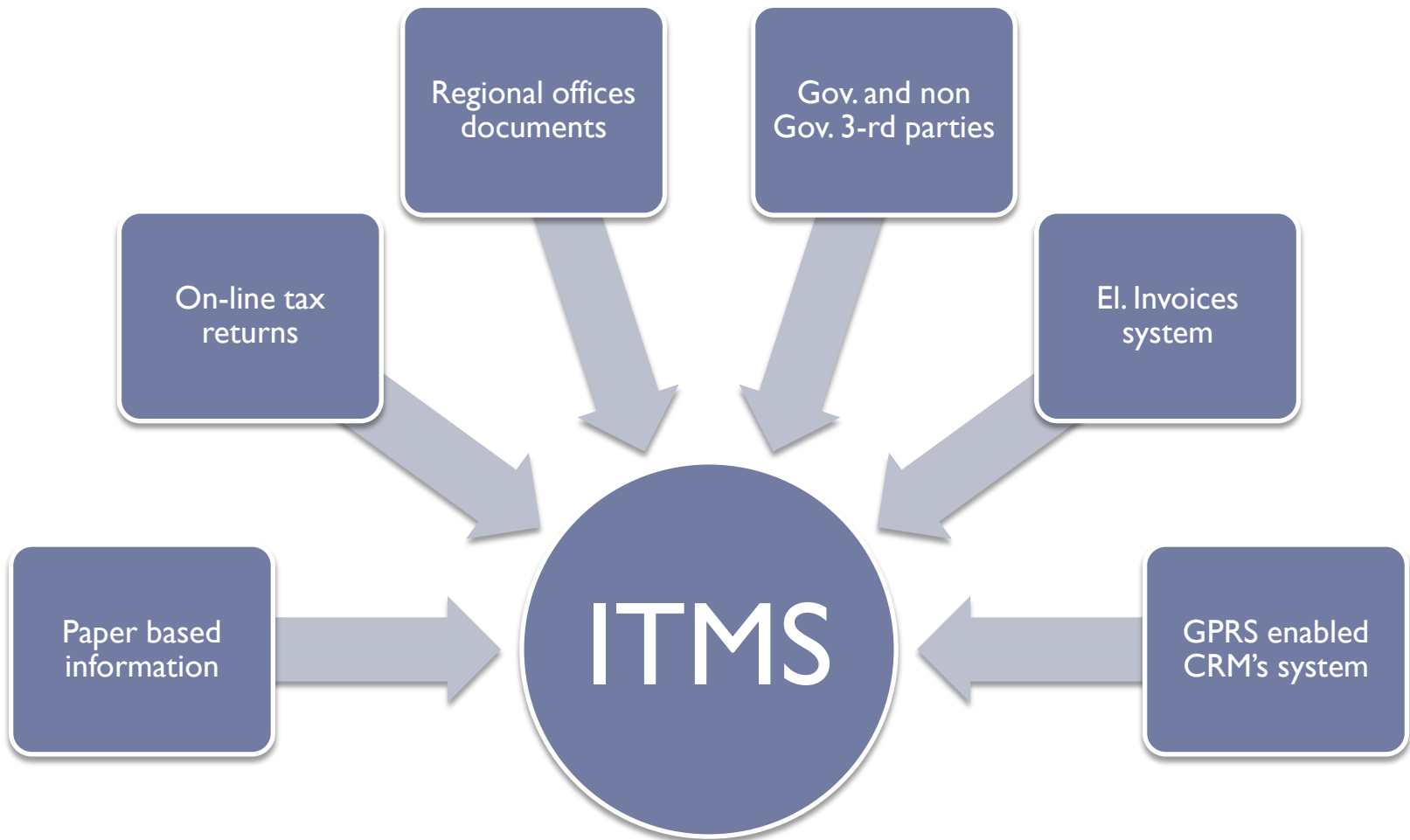
Reports– various reports for analysis purposes



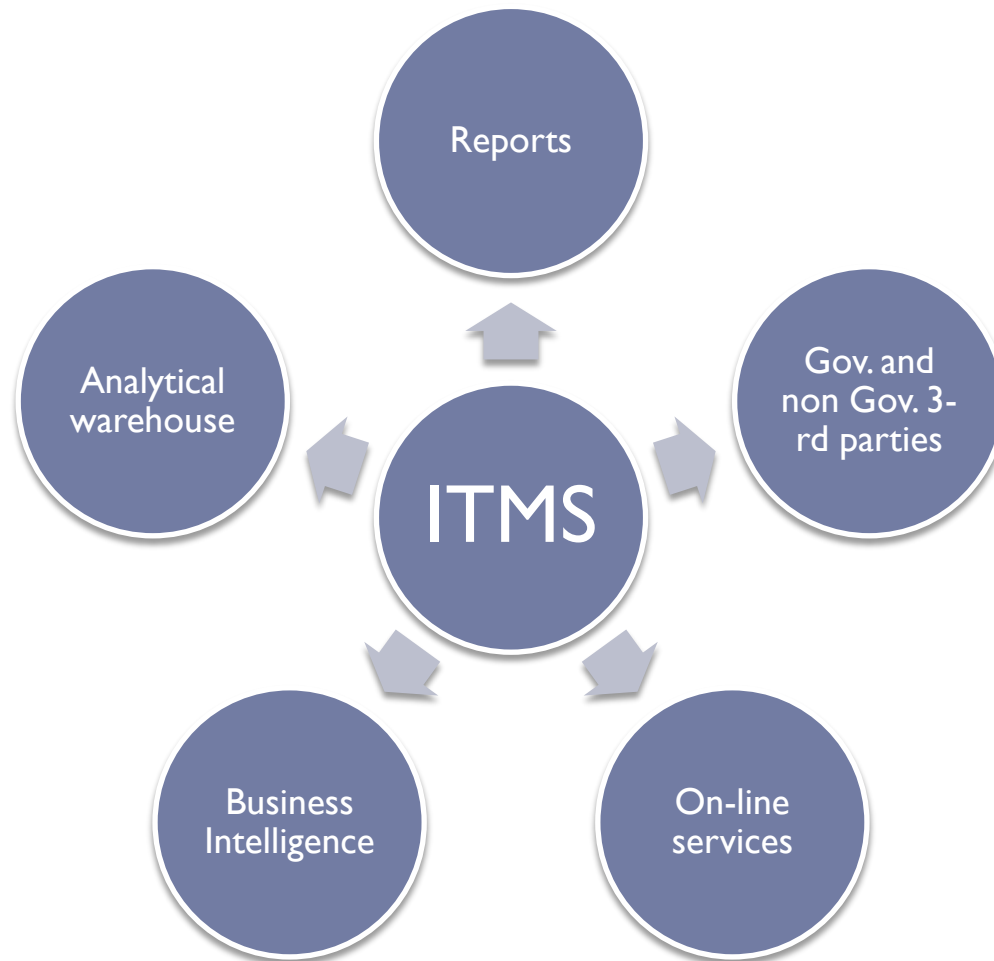
Integrated Tax Management System

Information Flow

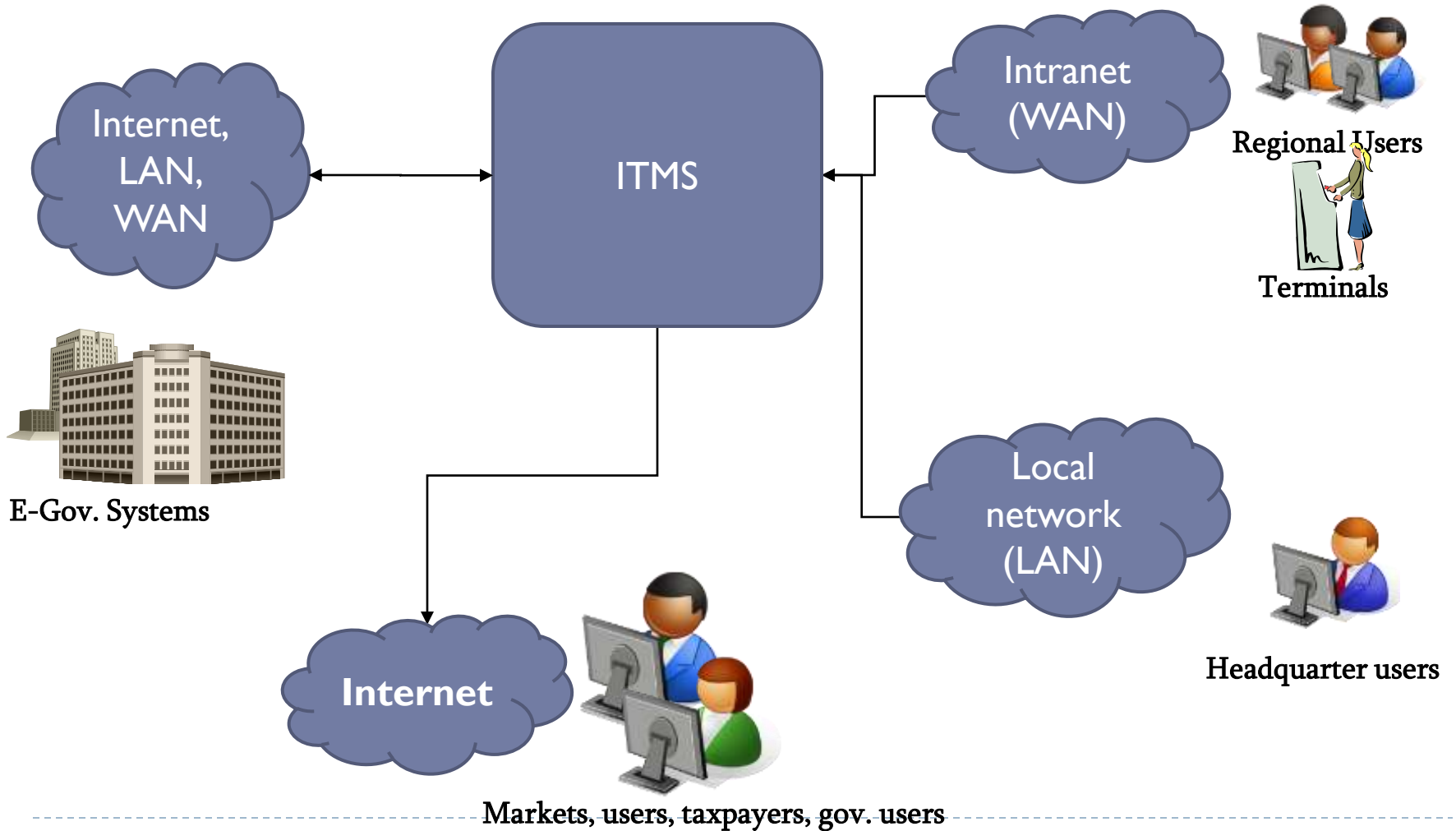
Inputs



Outputs



System users



Integrated Tax Management System

Main Modules

Registration Data

Registration Data

- ▶ Centralized registration and management of Taxpayers,
- ▶ TIN assignment
- ▶ Registration of taxpayers on State Registry body
- ▶ Registration and management of taxpayer related objects (Business addresses, CRMs, books, etc...)
- ▶ Linking Object and CRM, Object and Taxpayers' books,

The image shows a screenshot of a web-based registration form titled "Заявление 3.0" (Statement 3.0). The form is in Russian and is used for the registration of taxpayers. It contains several sections for data entry:

- Личные данные налогоплательщика (Personal data of the taxpayer):** Includes fields for "Имя налогоплательщика" (Taxpayer name), "ИНН" (TIN), "Дата рождения" (Date of birth), "Пол" (Gender), "Место рождения" (Place of birth), and "Дата подачи заявления" (Date of submission).
- Данные об объекте (Object data):** Includes fields for "Адрес" (Address), "ИНН" (TIN), and "Дата регистрации" (Registration date).
- Сведения об объекте (Object information):** Includes fields for "Код объекта" (Object code), "Наименование объекта" (Object name), "Адрес объекта" (Object address), and "Дата регистрации" (Registration date).

The form also includes checkboxes for "Создать новый объект" (Create new object) and "Связать объект с существующим" (Link object to existing), and a "Назад" (Back) button.

Integrated Tax Management System

Main Modules

Tax Returns online submission

Online Forms Submission

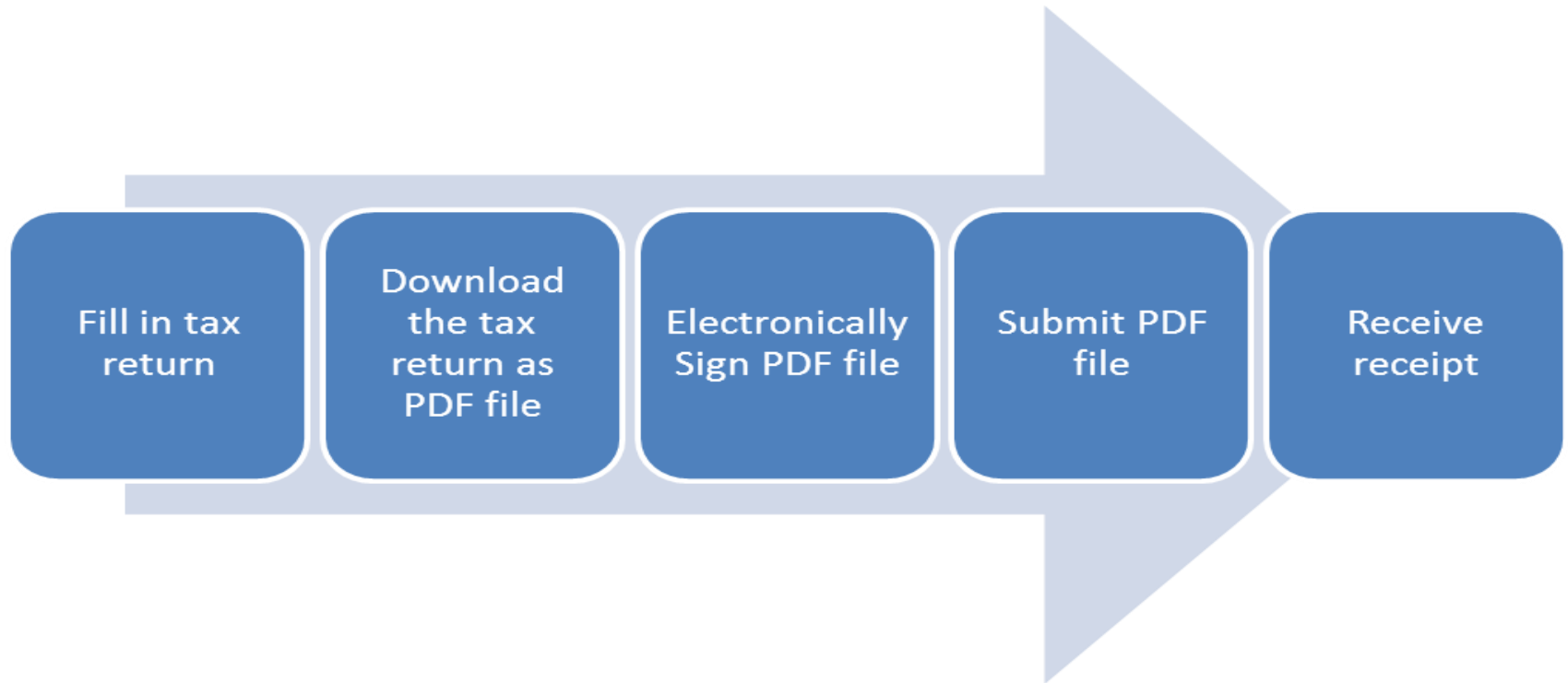


Online Forms Submission

- ▶ Online users management – A tool to register a taxpayer as an online user, necessary information gathering included
- ▶ Users signatures management – A tool that keeps track of users electronic signatures and CA's
- ▶ Draft tax returns – Ability to store tax returns for further editing and submission
- ▶ Tax returns filling and submission – A process by which a user signs and submits filled declarations
- ▶ Submitted tax returns review and receipt – Ability to present to users tax returns received electronically and in paper. For electronic tax returns system generates receipts as a proof of successful submission.
- ▶ Taxpayer Notifications – Ability to show to users notifications form SRC.
- ▶ News and Events – Ability to show upcoming news and events (textual information filled by SRC users).
- ▶ EL. Services - SRC registration data and received payments review and track.
- ▶ Online Feedback form – Ability to receive taxpayers feedback through the system



Online Forms Submission Process

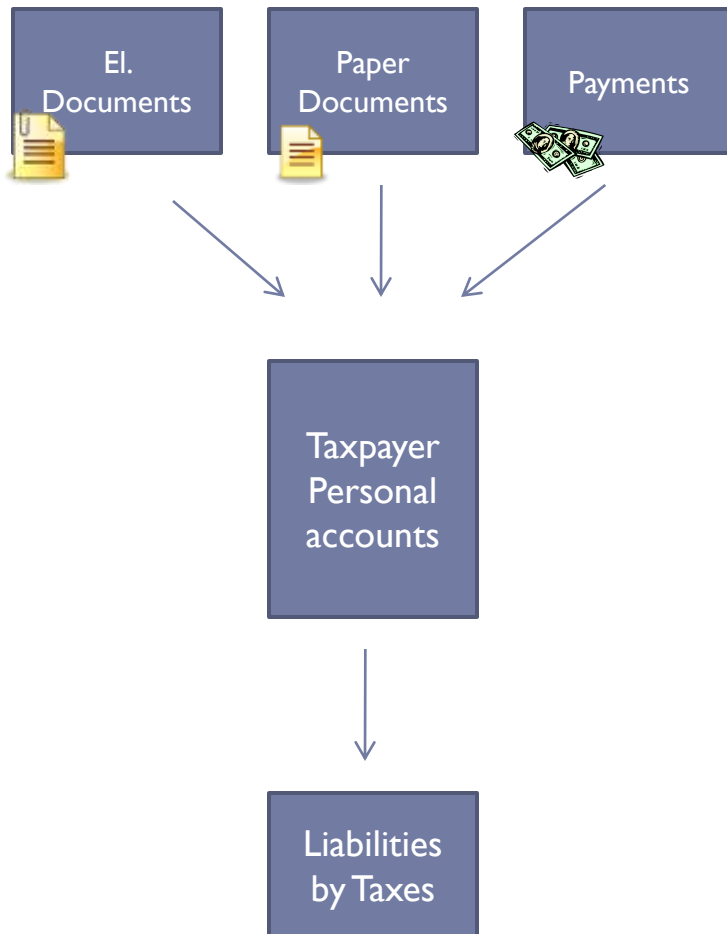


Integrated Tax Management System

Main Modules

Personal Accounts

Personal Accounts



- ▶ Transactions based
- ▶ Automatically and continually calculates (re-calculates) liabilities
- ▶ Each transaction is linked with source document
- ▶ Dynamic re-calculation on tax returns and payments adjustments
- ▶ Flexible solution through manual additions or deductions
- ▶ Centralized tax returns, payment deadlines and holidays dictionaries
- ▶ “Targeted” payments support



Integrated Tax Management System

Main Modules

Payments Processing

Payments Processing

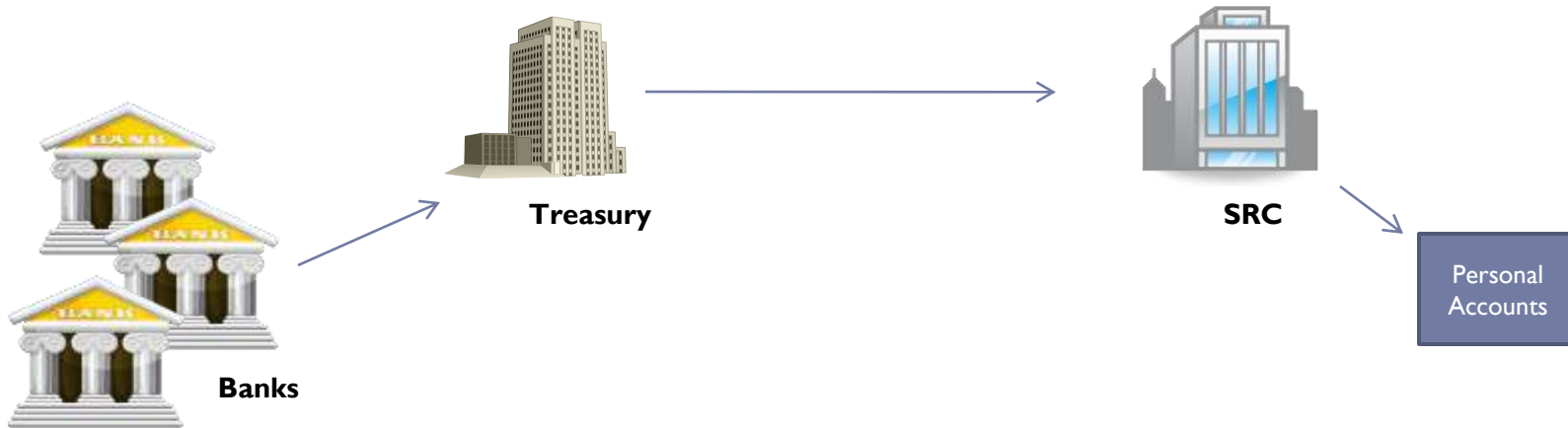
Receive payments

- Receive payments form Treasury
- Import the information into the system
- Manual entry by Regional offices



Register data

- Register data into Personal Accounts
- Re-calculate taxpayer liabilities

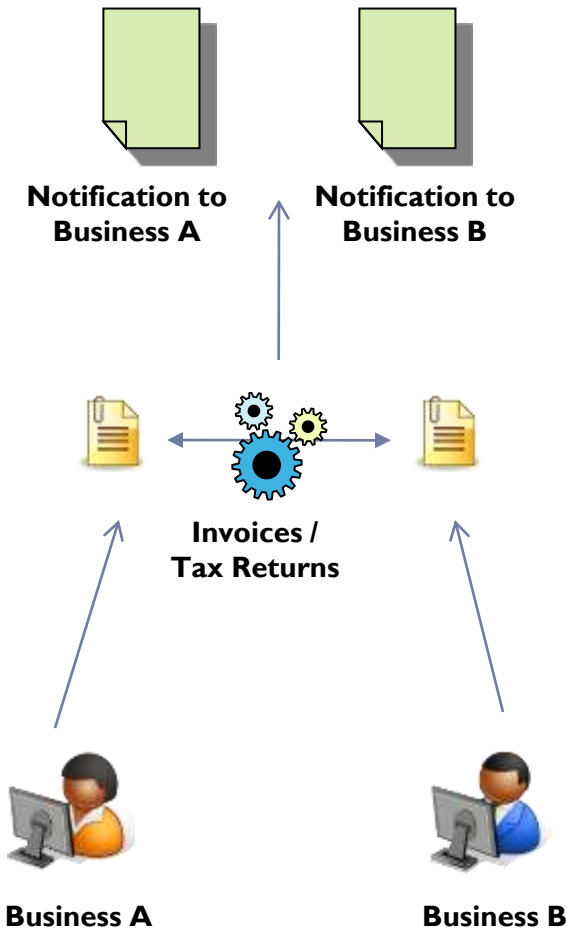


Integrated Tax Management System

Main Modules

Cross –Checking, El-Invoices

Cross –Checking, E-Invoices



- ▶ Availability to review and search through submitted e-invoices for system users
- ▶ Cross checking of E-invoices for a date period by predefined rules
- ▶ Ability to look-up in found discrepancies
- ▶ Report inconsistencies to a taxpayer via notifications either in paper or electronically
- ▶ Generation of numbered (identifiable) paper based invoices



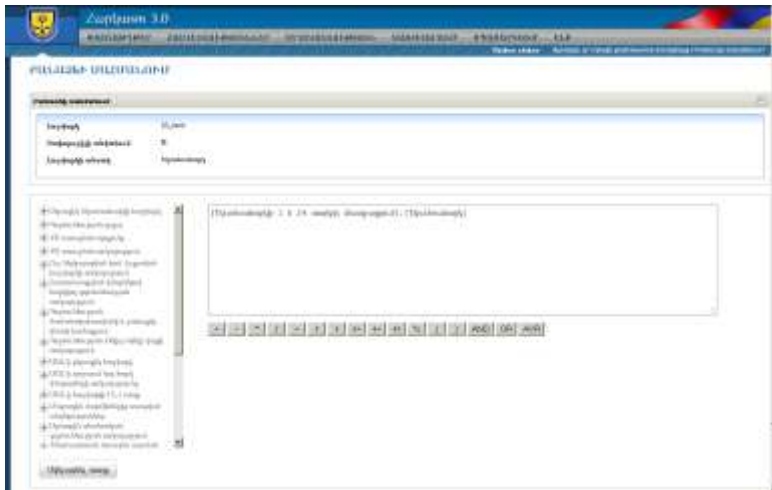
Integrated Tax Management System

Main Modules

Taxpayer Risks Assessment System

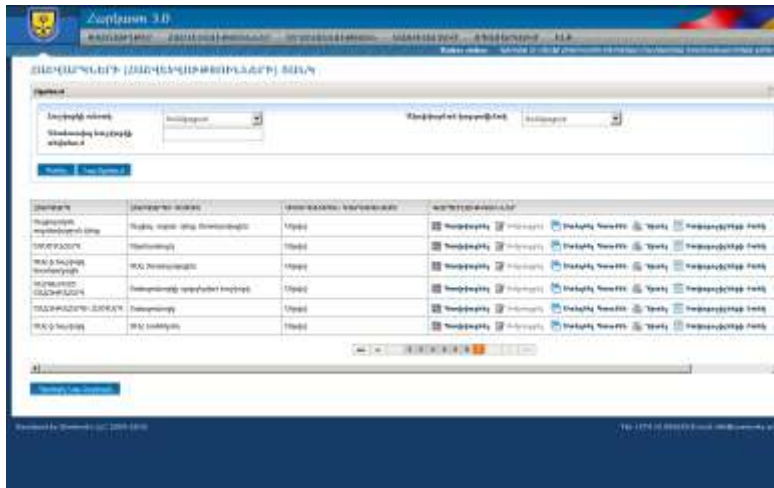
Taxpayer Risks Assessment System

- ▶ Assessing taxpayers on the basis of filled tax returns, assigning “risky” points to each tax return
- ▶ Listing taxpayers in accordance with their riskiness
- ▶ Flexible extracts from taxpayers list
- ▶ User friendly risk criteria creation mechanism
- ▶ Extendable system for adding new risk rules and risk criteria



Taxpayer Risks Assessment System

- ▶ Assessment for selected taxpayers and periods
- ▶ Ability to create risk rules for a group of taxpayers or an individual taxpayer
- ▶ Centralized management of risk rules and risk criteria, including criteria editing, adding, disabling, etc...
- ▶ Report on assessment result for each taxpayer or tax return

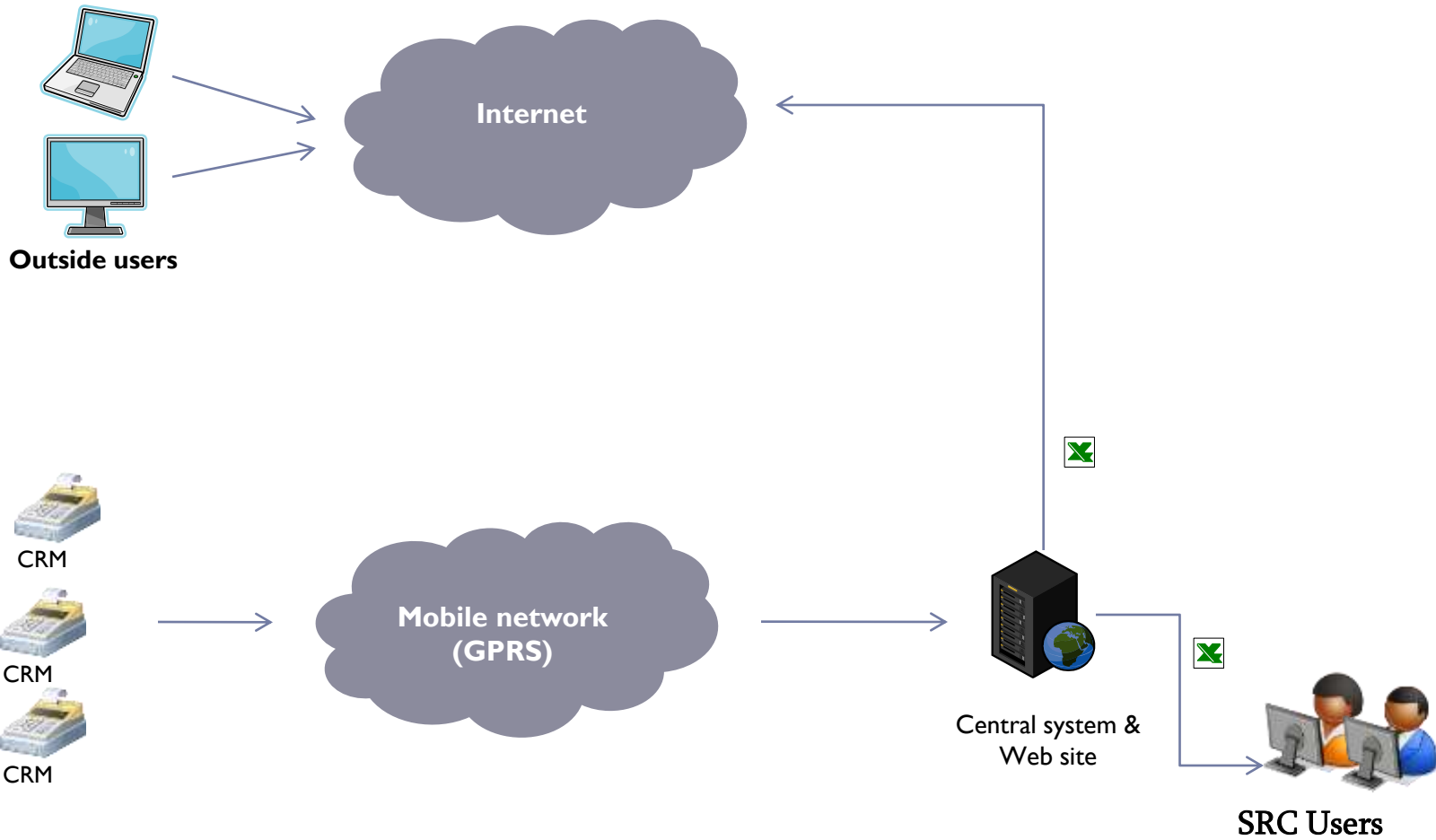


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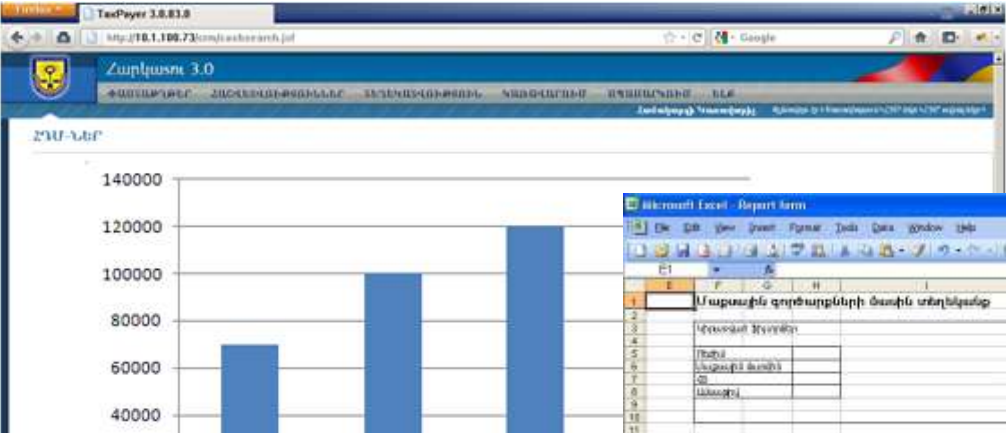
Main Modules

GPRS Enabled CRMs

GPRS Enabled CRMs



System Interface



Interactive web pages that require IE7, FF3

Անձանի Գ	Գարգալի թիվ	Գաղտնի անձանի թիվ	Վճար	Մարտին գործարքների մասին տեղեկանք	ՄԻԿ համար	Անձանի թիվ	Անձանի անուն	Օպերացիոն ծրագրի անուն	Տրամադրված գումար	Մուծված գումար	ՄՊ	Փոխարկ	Մարտին գործարքների մասին տեղեկանք	Ընդամենը
13	Մ	ՍՍՀ-Ս	0002940	ՍՍՀ-Ս	L.30179	0002940	ՍՍՀ-Ս	ՍՍՀ-Ս	1,950.00	508.00	Համա	475.00	967,220	53.5
14	Մ	ՍՍՀ-Ս	0180298	ՍՍՀ-Ս	L.30142	0180298	ՍՍՀ-Ս	ՍՍՀ-Ս	28,840.00	27,750.00	Համա	11,930.00	9,330,471	2,301.9
15	Մ	ՍՍՀ-Ս	0184236	ՍՍՀ-Ս	L.30143	0184236	ՍՍՀ-Ս	ՍՍՀ-Ս	18,200.00	18,000.00	ՍՍՀ-Ս	18,000.00	9,005,471	2,303.9
16	Մ	ՍՍՀ-Ս	0184236	ՍՍՀ-Ս	L.30144	0184236	ՍՍՀ-Ս	ՍՍՀ-Ս	28,840.00	30,000.00	ՍՍՀ-Ս	11,930.00	11,930,393	3,005.8
17	Մ	ՍՍՀ-Ս	0184236	ՍՍՀ-Ս	L.30145	0184236	ՍՍՀ-Ս	ՍՍՀ-Ս	20,490.00	20,000.00	ՍՍՀ-Ս	18,000.00	2,753,490	595.0
18	Մ	ՍՍՀ-Ս	0184236	ՍՍՀ-Ս	L.30146	0184236	ՍՍՀ-Ս	ՍՍՀ-Ս	17,850.00	17,450.00	ՍՍՀ-Ս	17,450.00	2,400,424	493.4
19	Մ	ՍՍՀ-Ս	0184236	ՍՍՀ-Ս	L.30148	0184236	ՍՍՀ-Ս	ՍՍՀ-Ս	47,502.00	49,000.00	ՍՍՀ-Ս	18,000.00	18,005,907	4,811.4
20	Մ	ՍՍՀ-Ս	0184236	ՍՍՀ-Ս	L.30149	0184236	ՍՍՀ-Ս	ՍՍՀ-Ս	38,300.00	37,300.00	ՍՍՀ-Ս	18,000.00	95,001,847	8,100.0
21	Մ	ՍՍՀ-Ս	0184236	ՍՍՀ-Ս	L.30150	0184236	ՍՍՀ-Ս	ՍՍՀ-Ս	54,418.00	54,018.00	ՍՍՀ-Ս	24,840.00	23,136,944	7,400.0
22	Մ	ՍՍՀ-Ս	0184236	ՍՍՀ-Ս	L.30151	0184236	ՍՍՀ-Ս	ՍՍՀ-Ս	2,898,330.00	2,898,330.00	ՍՍՀ-Ս	1,898,330.00	292,597,879	42,530.0
23	Մ	ՍՍՀ-Ս	00049133	ՍՍՀ-Ս	L.23058	00049133	ՍՍՀ-Ս	ՍՍՀ-Ս	30.00	27.00	ՍՍՀ-Ս	27.00	875,755,203	83,000.0
24	Մ	ՍՍՀ-Ս	00049133	ՍՍՀ-Ս	L.23059	00049133	ՍՍՀ-Ս	ՍՍՀ-Ս	5.00	4.00	Համա	5.00	871,181	214.7
25	Մ	ՍՍՀ-Ս	00049133	ՍՍՀ-Ս	L.23060	00049133	ՍՍՀ-Ս	ՍՍՀ-Ս	30.00	30.00	ՍՍՀ-Ս	30.00	3,148,481	718.4
26	Մ	ՍՍՀ-Ս	01802172	ՍՍՀ-Ս	L.23061	01802172	ՍՍՀ-Ս	ՍՍՀ-Ս	30.00	30.00	ՍՍՀ-Ս	30.00	241,881	60.0
27	Մ	ՍՍՀ-Ս	01802172	ՍՍՀ-Ս	L.23062	01802172	ՍՍՀ-Ս	ՍՍՀ-Ս	22.00	18.00	ՍՍՀ-Ս	18.00	19,081	34.1
28	Մ	ՍՍՀ-Ս	01802172	ՍՍՀ-Ս	L.23063	01802172	ՍՍՀ-Ս	ՍՍՀ-Ս			ՍՍՀ-Ս		912,542	
29	Մ	ՍՍՀ-Ս	01802172	ՍՍՀ-Ս	L.23064	01802172	ՍՍՀ-Ս	ՍՍՀ-Ս			ՍՍՀ-Ս		280,884,050	68,671.4

Reports generated in MS Excel and Adobe PDF formats



Thank You!
Questions?