

## Taxpayer Classification Criteria

No.	Criteria	Score
1	The taxpayer has completed their tax registration and tax registration update.	1
2	The taxpayer has notified the GDT of any change to their tax registration details.	1
3	The taxpayer has lodged all tax returns by the applicable due date.	1
4	The taxpayer has paid their taxes in full by the applicable deadline.	1
5	The taxpayer has maintained proper accounting records, and other required documentation.	2
6	The taxpayer has issued invoices correctly for all transactions as required by law.	2
7	The taxpayer has not committed any act of negligence as stated in Article 125 of the Law on Taxation.	2
8	The taxpayer has not committed any act of serious negligence as stated in Article 126 of the Law on Taxation.	2
9	The taxpayer has paid all taxes, additional taxes, and any penalties or interest as re-assessed by the GDT.	2
10	The taxpayer has not submitted any fraudulent records, documents, reports, or other misleading information.	2
11	The taxpayer has co-operated with GDT requests to review accounting records and other documents.	2
12	The taxpayer has used the 'arm's length principle' for related party transactions (at market rates).	2
<b>Total</b>		<b>20</b>