

Q&A on The Taxpayer Rights Protection Act

Q1 : Who are "the taxpayers" as prescribed under this Act ?

A1 : The term "the taxpayers" as prescribed under this Act shall refer to all taxpayers of tax law, tax withholders, tax collection agents, tax payment agents, and other persons who pay tax in accordance with the law.

Q2 : What is the purpose of this Act?

A2 :

1. The expense to basic living shall not be taxed
2. Strengthen due process of law
3. Fair and reasonable tax
4. Set up a taxpayer rights protection organization
5. Strengthen the administrative relief function