Taxpayer Associations in Central and Eastern Europe

Their mission: to increase the rule of law, entrepreneurship, and economic growth

Their coverage: 9 countries, 20 national associations with over 300 local branches

Anna Hansson and Bjorn Tarras Wahlberg, August 2001
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**What They Do?**

- increase transparency and accountability in the public sector
- promote business and entrepreneurial activity
- spread general knowledge about taxes to individuals and enterprises
- assist entrepreneurs and individuals to combat irregular tax inspections and provide legal advice
- contribute to the democratic process through media and public education
- educate adults as well as schoolchildren on taxes and explain the link between taxes and government spending
1. Introduction

The World Bank and many other international agencies are now assisting developing countries and countries in transition to build capacity in national and local tax administrations. It is generally acknowledged that there is no one-size-fits-all strategy to solve the problem of inefficiencies and weak capacity in a tax administration; however, it is generally accepted that there is a need for a comprehensive approach to deal with the problems. Better management, competitive pay and transparent and non arbitrary rewards processes as well as investment in information technology are important elements of a reform package. At the same time, reform initiatives need to aim at reforming the tax system itself and determine if there are ways for example, to simplify tax rates, broaden the tax base, and eliminate special exemptions among other. Another important aspect of tax reform is to ensure that internal and external checks are in place. One possible but so far relatively unexplored way to improve external monitoring and to strengthen citizen “voice” is through national and regional taxpayer associations.

Taxpayer associations are frequently found in many developed countries. Most of these associations try to address some or all of the issues by commenting on tax reform proposals, informing the public about government taxation and spending, and providing a variety of taxpayer services. On the other hand experience with taxpayer associations in developing and transition countries is limited. Given the magnitude of problems related to poorly informed taxpayers and the low level of taxpayer services there could be an important role for taxpayer associations in developing and transition countries.

The main purpose of this report is to review the current experience with taxpayer associations in transition economies and to provide a basis for further analysis and evaluation. It will also develop guidelines, in the form of lessons learned, for establishing a taxpayer association in a developing or transition country.

2. Taxpayer Associations in Developed Countries

Taxpayers associations have existed in the developed world since the early 1900s. The first associations were established in Australia and in the United Kingdom in 1919. Two years later, in 1921, the Swedish Taxpayers Association was established. Today around 20 national taxpayers associations can be found in the developed world.

2.1. Main Objectives

The transparent and efficient use of taxpayers’ money was often (like in the Swedish case) the main reason for the establishment of taxpayer associations in the early years. However, with increasing tax pressure, both in Europe and the United States after the Second World War,
more ideological objectives, such as lower taxes, became part of the agenda. Common objectives for most associations today are:

- Efficiency, transparency and accountability in the public sector
- Protection and promotion of legal rights for taxpayers
- Simple and clear tax legislation
- Promotion of lower taxes

2.2. Activities
Apart from being a general watchdog, some of these associations offer their members a wide variety of tax services, including assistance in court. The Scandinavian associations are particularly active. The Finnish Taxpayers Association has 15 tax lawyers who answered a total of 36,000 telephone queries last year, in Sweden six tax lawyers answered 11,000 telephone queries the same year. Australia, the United Kingdom, Norway, and the Netherlands are other associations that offer similar services

Some associations also offer their members newsletters and discounts on various services such as gas and telephone. On the other hand, for some associations, such as the one in the US and France, taxpayer services have never been part of the agenda. Most US associations primarily lobby for lower taxes.

It will be argued in the paper that the Scandinavian model, with its emphasis on taxpayer services and taxpayer education, may be the best model for transition and developing countries. In fact, this is the model that already seems to be emerging in most transition countries.

2.3. Members and recruitment
The biggest association in terms of total number of members is the German Taxpayers Association, with 440,000 members. However, as a percentage of the overall population, Finland and Sweden are both at the top with approximately 4 percent of all households in the country being members of the national associations. Most associations have both individual and business members, but others have focused primarily on services to small businesses.

Most associations are financed by membership fees so recruitment of new members is an important aspect of their work. Recruitment is through letters, phone calls, and in some cases door-to-door visits. Many association also have adopted “members-get-members” techniques where the recruitment of new members can lead to additional benefits for the recruiter.

In most countries the majority of the members live in the larger cities; however, many countries are trying to mobilize taxpayers in rural areas as well. In Sweden, for example, local groups, mainly focusing on local issues (such as high local taxes) have been established. In Canada the taxpayer association has been successful in recruiting farmers through door-to-door visits. It is only in the more populous countries however, such as Germany and the US, however, local branches have emerged on a wider scale. In fact, in the United States most associations are state based and the US associations tend to come and go more often than taxpayer associations in Europe.

This represents 185,000 and 170,000 members in Sweden and Finland respectively.

For example, more than 65 taxpayer groups were started in Connecticut when a state income tax was introduced a couple of years ago.
One problem facing many associations is keeping their members. Some members join an association only to get a certain service and then leave after obtaining it. Experience shows, however, that associations offering not only a fixed set of services but also promote a vision and/or a political “message” about taxation have a better chance keeping their members. The member feels that the organization represents values that he or she shares. The promotion of a vision worked extremely well is in Sweden where 80 percent of all registered members remain members due to the association’s focus on and fight against high Swedish tax rates. This mix of vision and individual tax services also can be found in the German, the Dutch and Finnish associations.

2.4. Financing
Most associations are fully financed by membership fees and as noted above most have both business and individual members. Many taxpayers associations in Europe charge business members a higher fee partly because they usually demand and get more services than individuals. In addition, a higher fee for businesses allows lower fees for private citizens, which helps in the recruitment of new members. In Sweden a one-year membership is $21 for individuals and $31 for companies. The price includes a magazine (8 numbers/year) free telephone services and discounts on various services and products such as insurance, phone, gas and oil etc.

3. Taxpayer Associations in Central and Eastern Europe

Given that the countries of Central and Eastern Europe and the former Soviet Union only 10 years ago started to establish a market economy and democratic rights for their citizens, it is surprising to find as many as 20 national taxpayer associations (with over 300 local branches) in this region. A majority of these associations were established in the last five years, e.g., Belarus (1996), Estonia (1995), Georgia (1996), Kazakhstan (1998), Kyrgystan (1998), Latvia (2000), Lithuania (1999), Russia (1997 and 2001), and Ukraine (two in 1998 and one in 1999).

3.1. Main Objective: Taxpayer Protection

The smallest mistake by the entrepreneur on the tax-return form is a criminal act and a great risk to 90 percent of all companies.

A tax inspector can suspend the whole operation of a company

(These observations were made by taxpayers during an eight-day fact-finding mission to Russia and Ukraine in March 2001)

In a recent IFC survey, taxation is cited as one of the biggest obstacles to businesses in Ukraine. Obstacles listed in the survey include: instability of tax legislation, high tax rates, large number of taxes, tax reporting and accounting, unfair competition from untaxed shadow

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6 This intentionally low price for individuals resulted in a recruitment of as many as 100 new members every day for several years. The goal, (which was ultimately achieved), was to reach a total of 200,000 members of which 40,000 businesses.

7 Even though we think we have managed to identify almost all existing organizations, (see Annex 1), this list should not be viewed as exhaustive.

activities, tax inspections, and different tax treatment of competitors. Several comments made by both taxpayers and tax officials during our visits to Ukraine and Russia (see examples above) are very much in line with these findings.

The problem of taxation as a major obstacle to business is often more intense in transition economies due to a deep mistrust of public institutions and a widespread lack of experience with paying taxes. Most individuals and businessmen have little knowledge of their rights and responsibilities vis à vis the tax administration, and fail to see any link between taxes and government spending. At the same time tax administrations face serious capacity and organizational problem, e.g. salaries are low resulting in high staff turnover resulting in many inexperienced staff working in the administration. Opportunities for training and career development are often inadequate. Given these factors it is not surprising that the main objective of the taxpayer associations is the protection of taxpayers rights. Taxpayer Associations in the newly independent states have been created not only to put pressure on the tax administration but to educate and inform taxpayers about their rights and obligations. Among the most common objectives are:

- Efficient and transparent use of state and municipal funds
- Lawful and uniform application of tax laws
- Improvement of tax legislation
- Improved relationship between the taxpayer and the tax authorities
- Promotion of a better business climate
- Protection of groups vulnerable to fiscal policy changes
- Change of the taxpaying culture
- Promotion of lower taxes
- Establishment of public control mechanisms to avoid illegal tax inspections
- Participation in the formulation of fiscal policy
- Education of taxpayers

4. Taxpayer Associations services to businesses and individuals

Given the few years that most of the associations have been operating and their relatively small budgets and number of staff it is quite impressive to see the type of services some of these organizations offer. To give one example, during the first half of 2000 the Ukrainian Taxpayer Association received 3,380 complaints and questions from taxpayers, 2,895 cases were settled through arbitration, 340 seminars for taxpayers were arranged and the association’s specialists published a series of books called “Taxpayers Library”.

Even though cooperation between the different associations (most of them were created independently, and without the guidance from other associations) has not been significant many of them developed similar approaches.

4.1. Education, information and taxpayer assistance

The Tax Standard Formation Fund in Kazakhstan (which theoretically is not a taxpayer association as it has no members) has an impressive record of 32 seminars and other activities during its first two years of existence, including a Round Table Conference with Parliament on how to promote economic activity (where a memorandum of mutual understanding and cooperation was signed); a conference on value added tax and economic growth; 24 short TV programs called “I am a taxpayer”; two conferences in cooperation with the Tax Police
Department of Kazakhstan with the participation of lawmakers, state officials, and businessmen; and a competition among journalists for the best feature on TV or in newspapers addressing tax issues, with an awards ceremony held at the Kazakhstan Press Club. The Fund also publishes a monthly magazine called Tax Expert.

The Chamber of Tax Consultants in Kyrgyzstan sponsors similar activities and works closely with the Tax Standard Formation Fund\(^9\). The chamber educates tax officials, and, since it started its services in 1998, it has already organized 57 seminars on urgent problems of taxation for taxpayers and employees of the tax inspectorates. The Executive Director of the Fund, Ms. Irina Ryzhykh, a lawyer, appears twice a month on a national show “Time to Create.” She has become a celebrity and is well known both to taxpayers and tax officials. The Chamber of Tax Consultants also began publishing a monthly publication called “Expert” in March 2001.

The Union of Taxpayers in Ukraine (UTU) organizes educational programs and carries out open dialogues through TV and newspapers. The regional association in Odessa, Ukraine, is on TV five times a week with the program Odessa Plus: Knowledge on Laws.

Many associations have realized the importance of changing the overall “taxpaying culture” and focus not only on education of taxpayers and tax officials but also including programs for children and producing educational material for use in schools. The Odessa Taxpayer Association has helped introduce tax and public expenditure education in schools in the district of Zaporozhie with a course on tax fundamentals introduced in all high schools in the Volzhiskiy region in 2000.

The Tax Standard Formation Fund in Kazakhstan uses a number of programs to spread knowledge about taxation targeted to different groups, such as legislators, businessmen, and the population at large. Training seminars for children are an integral part of this program.

### 4.2. Legal Protection and Assistance

Many associations offer their members assistance with legal processes. One of the most active associations in Ukraine, The Ukraine Taxpayer Association in Odessa Region, has brought 36 cases to court since 1998, of which the majority were successfully resolved in favor of the taxpayer. The Ukrainian Taxpayer Association resolved 2,895 disputes representing taxpayers’ interest in the arbitration court or through alternative dispute resolution. Part of the work on legal protection is to help members understand current tax laws and inform them about frequent changes in tax legislation. Most associations have regular office hours during which tax lawyers are available to answer questions and provide advice.

### 4.3. Research

Even though it is not a main goal for most associations, some of them carry out limited research activities. The Union of Taxpayers in Ukraine (UTU) publishes independent studies of legal and economic problems and uses its findings to lobby for members’ interests in the legislative and executive branches. The union participates in the work of different executive bodies, and has been able to reach agreements on issues important to its members. It also has participated in drafting legislation on taxation and budgetary issues.

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\(^9\) Please note that the Chamber of Tax Consultants in Kyrgyzstan is not by definition a taxpayers association. However, we wanted to include this organization in this overview since it provides services similar to many of the taxpayer associations.
5. Organizational structure and recruitment

A common feature of many associations in transition economies is to register all local branches even before they are fully operational. This practice is partly due to the fact that an association—often for bureaucratic and legal reasons—has to register all local branches before it can register as an association. The Ukrainian Taxpayer Association for example has registered 228 local branches, but has only 2,402 members (i.e. 10 members on average in each branch). On the other hand, the small number of paying members in some areas does not signify the branch is inactive. Many local branches have only a few, but very active members, who serve non-members as well.

In the local taxpayers association in Kostroma (Russia) anyone can visit the local taxpayer association to get advice. In addition, many taxpayers support the work of the taxpayer association but might be afraid to officially support it by becoming a member.

Many associations have existed only 3 to 5 years and have few members compared to most associations in Western Europe and the US. The number of members range from 40 in the Latvian Foundation for Representation of Taxpayers Rights and Interests (established in 2000) to as many as 2,500 members in the Estonian Taxpayer Association (established in 1995). In Ukraine there are three different associations with as many as 4,600 members.

A major problem facing most taxpayer associations—not only those in transition and developing countries—is how they can expand and attract more taxpayers, particularly taxpayers who live in remote rural areas. Rural taxpayers are a particularly important group since the lack of information and services are even greater.

6. Management and Financing

Most associations charge a fee for membership. In Kyrgyzstan individuals pay an equivalent of US$8/year, and the Ukrainian Taxpayer Association charges US$3/year. However, contrary to the associations in western countries, there is no real relation between the number of paying members and the operational budget of most associations. This is because many associations receive grants from external sources, such as USAID, The Eurasian Foundation, GTZ, Counterpart Consortium and Soros. In associations with a relatively high number of paying members, such as the “Ukrainian Taxpayers Association” (ATU), membership fees contribute to the overall budget, but usually not in a substantial way. ATU has a budget of US$100,000/ year of which approximately 7 percent or US$6,800, come from membership fees and the rest from external sources in the form of grants.

Most associations have employed tax specialists and/or tax lawyers to run the associations; in some cases former tax inspectors have joined the associations to give advice. The highest number of staff (including volunteers) can be found in Ukraine, where the ATU has as many as 93 employees of which 11 are in the central office in Kiev. The Estonian Association has eight paid full-time staff.

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10 We haven’t been able to identify the fee as well as the yearly budget for about half of the associations.
11 The former Head of Inspections in the Odessa regional tax Office is now President of the local Taxpayer Association in Odessa—one of Ukraine’s most active and successful associations.
For the most taxpayer associations are politically independent at least on paper. However, the two national Ukrainian taxpayer associations have prominent politicians in leadership positions; many other associations also have links to political parties. The associations claim that they are not serving any particular party interests, but at the same time recognize the importance of a good relationship with politicians and parliamentarians as they ultimately are responsible for proposing and making the changes. In this respect, most associations seem to take a pragmatic view, looking for partnerships that can potentially help their members.

7. Relation to the tax administration

Most taxpayer associations are trying to establish a good relationship with the tax administration. In some countries this has worked so well that the taxpayer associations are working together with the tax administration and other government institutions. In other countries, the tax administration even recommends that taxpayers take their questions to the taxpayer association. In Estonia, for example, the taxpayer association has worked with the Ministry of Finance on 50 amendments to the tax legislation resulting in tax laws that are more taxpayer friendly. Tax laws in Estonia used to be complicated and contradictory often resulting in different interpretations by the taxpayer and the administration, and taxpayers had difficulties complying with the tax laws. The new amendments prepared in consultation with the taxpayer association have resulted in a clearer legislation, and in addition, reduced the number of formal procedures required for filing returns. A similar scenario took place in Slovakia where the taxpayer association proposed various changes of tax legislation to the Slovak Parliament and later entered into successful negotiations with Parliament.

8. Problems in new associations

The problems facing taxpayer associations in transition or developing countries are not much different from the problems facing any other NGOs. Most associations have to struggle to get enough money to finance their staff and programs. Recruitment is difficult partly due to a widespread skepticism and indifference towards NGOs, and partly due to generally low incomes in the population at large. On the other hand, there also are people who fear that a membership in a taxpayer association might be held against them in case of a dispute with the tax administration or another local authority. For this reason many associations operate in an informal way, working both with members and nonmembers, all of them supporting the operations. Another obstacle is the sometimes complicated laws regulating the registration of an association. For example, The Movement of All Russian Taxpayers had to register 40 local branches before the association could be formally registered.

Many of these problems are temporary however. Taxpayer associations have the potential to grow and collect a substantial amount of membership fees, mainly because they focus not only on individuals but on businesses as well. The business community has a real incentive to support taxpayer associations since a well functioning tax climate is key to private sector growth. Thanks to a substantial amount of volunteer work, taxpayer associations have been established despite limited financial resources. Skepticism and fear will generally decrease as these associations become more established and reach out to a larger segment of the population.

9. Lessons Learned
Have a clear vision and mission
Experience from taxpayer associations in developed countries shows that a clear vision and mission is the basis for a long-term relationship with members and reduces the risk of people leaving the association. Whereas the long-term goal in many western associations is lower taxes, there are more urgent and fundamental issues to resolve in transition countries, such as legal rights, easy access to information, fair and equal treatment, and a transparent review and appeals system. The main goals of existing associations focus on these aspects.

Offer a wide variety of services
Since the tax administrations in most transition economies are far behind in developing and providing adequate taxpayer services, taxpayer associations have a potentially important role to fill this gap. As mentioned earlier, the Scandinavian taxpayer associations have been successful because they focused on extensive taxpayer services and, maintaining a clear vision. The service side of taxpayer associations is also important in order to get people’s attention and be credible. People expect an associations to have a clear vision but need to know that the association can help them with practical problems as well.

Focus on recruitment, but help non members as well
To survive financially, western taxpayer associations only offer their services to paying members. In transition countries, however, many taxpayer associations help even non-members. Since people might be skeptical and perhaps even fearful of joining an NGO, a good relationship must be established with all taxpayers, not just the paying members. The idea is that once the taxpayer knows that he can trust the association he will eventually join. Some organizations also have charged extra for certain services, such as legal assistance in court, in which case the membership fee can continue to be relatively low for members who are not using these more advanced services.

Focus on small businesses first
The goal of almost all taxpayer associations is to help both businesses and individuals. However, in the start-up phase there might be an even bigger payoff if the business community get on board. Businesses normally have both the greatest incentive as well as financial capacity to join, which in turn can produce a stable source of funding for the associations. Businesses are heavily dependent on the overall tax climate and will realize the largest benefits from an improvement in the tax climate Once a stable membership base is established, the recruitment and development of services for individuals can expand.

Cooperate with the tax administration
There are many potential gains from cooperating with tax administrations. A taxpayer association that establishes a dialogue with the administration is more likely to gain access to vital information. Taxpayer associations can on the other hand inform the tax administration about problems faced by their members and eventually bring about changes within the administration. It can open up dialogue between the administration and the taxpaying public and thereby increase accountability and citizen oversight. If the taxpayer association plays too aggressive a role in defending taxpayers rights, potentially the tax administration might make it harder to gain needed access to information.

Link local issues to the overall association goals
The best way to involve and recruit taxpayers in rural areas is to focus on issues of immediate importance to the region. The taxpayers want to see the specific problems of their region
addressed first. Since rural taxpayers lack the same access to information as people living in cities, more active recruitment, such as door-to-door visits, will be necessary. The Ukrainian Taxpayer Association recruit their members through brochures, conferences, as well as door-to-door visits.

10. How can the World Bank involve taxpayer associations in its operational work?

Taxpayer associations were established partly as a response to a lack of legal rights, as well as inadequate services and information provided by the tax administration. A common goal is to pressure the tax administration to become more service oriented. In fact such changes would also help the tax administration improve in the long run.

Better taxpayer services can help reduce both the financial and psychological level of compliance costs experienced by the taxpayer and thereby increase voluntary compliance. Many citizens do not use the tax administration to get information partly due to a perception that the tax administration is not serving the interest of the taxpayer. Preliminary results from two pilot projects supported by the World Bank’s First Tax Administration Modernization Project in Volgograd and Volskhi oblasts suggest that increased focus on taxpayer education and information can stimulate and increase the level of voluntary compliance.

Since taxpayer associations are involved in areas where most tax administrations are not responding to taxpayers’ needs, the question arises if the World Bank and other institutions can use these associations in their tax administration reform work. Some tax administrations, such as in Russia, indicate they are inviting taxpayer associations for consultations on a regular basis, for example when new legislation is adopted. However, possibilities of formalizing the somewhat ad hoc relationship between the tax administration and taxpayer associations could be explored. Below is a list of potential areas where taxpayer associations could be used in tax reform projects:

- Since taxpayers associations are in close contact with taxpayers they could provide the tax administration with useful information and feedback. They also could identify problems faced by taxpayers in dealing with the tax administration and suggest changes.

- Since many taxpayer associations already have developed many different taxpayer services as well as educational material, the tax administration could explore possibilities of using these organizations even more for these purposes.

- Another way to feed local/grass root initiatives into the reform process is to have taxpayer associations comment on reform proposals before implementing any changes.

- To improve communication between the local administration and taxpayer associations, joint seminars could be organized covering various tax topics. This could be a good way for the association to get updated information from the administration. It would also give the tax administration detailed feedback on its performance.
11. Conclusion and next steps

This paper has described and analyzed the role of taxpayer associations in transition economies. At the end of the day a somewhat mixed picture is emerging. On the one hand, taxpayer associations are trying to fight almost insurmountable problems with small budgets and limited staff, and faces widespread skepticism among taxpayers as to whether change is possible. At the same time, success stories are adding up, taxpayers are being helped, membership is increasing, and many taxpayer associations have started to cooperate with tax administrations, realizing how big an obstacle a poorly functioning tax system can be to investment and private sector growth.

All of this is an indication that taxpayer associations can play an important role in countries in transition where legislation is unstable, the population (including business) are not used to paying taxes, and when tax administrations are not providing adequate services. In this environment taxpayer associations can be instrumental in informing individuals and entrepreneurs about the tax system and render timely and salient advice.

Many associations have developed comprehensive programs including information and legal advice for individuals and businesses, using both local newspapers and TV channels. By cooperating with the tax administration, taxpayer associations are proving that they can serve as a link between the citizens and the tax administration, resulting in increased oversight, transparency, and accountability. It is important to point out that taxpayer associations can not substitute for reforms needed in the tax administration, but should be viewed only as a complement to comprehensive reform programs.

It seems clear there is a role is a role for taxpayer associations in transition countries. But what can be done to support these associations? So far efforts have begun to facilitate interaction and knowledge-sharing between the different associations through a bilingual web-site (English and Russian) with information about the different associations in the region. Depending on future funding, other possible activities are:

1. Establish effective cooperation between the individual associations through further development of the taxpayer associations’ web-site on the Bank’s external site.
2. Develop stronger bodies and branches, among other things by using experience of the work that has been done in the Taxpayers Associations in the Western countries and by other NGOs.
3. Tie all of these Taxpayers Associations together by establishing a Permanent Committee for the Protection of Taxpayers Right in East Europe and Central Asia.
4. Arrange an annual conference where taxpayer associations can share experiences. Experts from the European Court for Human Rights could be invited to explain the European Convention on Human Rights that Russia and most European countries have signed.
5. Establish twinning arrangements with Taxpayers Associations in Western countries.
6. Establish internships. Invite individuals from the new associations to work for some weeks or months in a Western association.
7. Build a network where experiences from the grass roots level in Russia and other countries can be used in the Bank’s operational work.
8. Encourage good relations with tax administrations.
9. Encourage participation by these Associations in the international work of World Taxpayer Associations and The Taxpayer Association of Europe.
Annex 1.

This annex includes information on all taxpayer associations in the Newly Independent States of the former Soviet Union currently known to us. The information has been confirmed with representatives from individual associations and considered accurate at the time the report was written.

TAXPAYER ASSOCIATIONS IN THE FORMER SOVIET UNION

Belarus

Belorussian Union of Taxpayers

Address: 23 Masherova Ave., 2 Build.
Minsk 220004
Republic of Belarus
E-mail: adlminsk@anitex.by

Homepage: N/A

Offices: Headquarters and regional and local offices.

Founding Year: 1996

Founders:

Mission:
- To protect taxpayer rights and interests before the public authorities, and to represent interests of the Union’s members in court.
- To promote taxpayers’ influence on policy- and decision-making on taxes, and tariffs and duties.
- To promote an effective support for tax reform and a reasonable tax burden.

Activities/Services:
- Organizing seminars on taxation with involvement of officials from the State Tax Committee of the Republic of Belarus.
- Cooperating with the State Tax Committee of the Republic of Belarus to improve tax culture of the population, to prevent violation of tax laws, to seek for tools to assure lawful and discipline taxpayers behavior, and to protect taxpayer rights and interests.
- Provide tax consulting services for businesses.

Output:
- Monthly seminar for about 24-30 legal entities.
- Agreement on mutual cooperation with the State Tax Committee of the Republic of Belarus, February 10, 2000.
Publications: N/A

Members: 400 in 6 oblasts (2001)

Membership Fee: - 3 minimal wage entrance fee.
                 - 1 minimal wage/year membership fee.

Budget: $5,359.9 (7.41 mill. BYR as of June 6, 2001 1.00 USD = 1,382.50 BYR)

Financing Sources: - Donations from individuals and legal entities.
                   - Membership fees.
                   - Charges for tax services provided to legal entities (10 minimal
                     wages per program).

Partners: The State Tax Committee of the Republic of Belarus, including
          regional and local inspectorates.

WTA Membership: since 2001

Chairman: Mr. Anatoly Trukhanovich
           Tel: +375 172 132310
           Fax: +375 172 132309

Executive Director: Mr. Vasiliy Bunin
                    Tel: +375 172 132310

Economist: Ms. Natalia Sych (English speaking)
           Tel: +375 172 111762
           E-mail: green@irex.minsk.by

Staff: 2 full-time employees and volunteers, involved from the Union’s
       members for implementation of particular programs.

Organizational Structure: General Assembly -> Board of Directors and Auditing
                          Commission -> Chairman -> Executive Director -> Regional Offices -> Local Offices

Estonia

Estonian Taxpayers Association
(Eesti Maksumaksjate Liit)

Address: 2 Tönesmägi
          Tallinn EE-10119
          Tel: +372 6307480
          Fax: +372 6306299
          E-mail: info@maksumaksjad.ee
Homepage: www.maksumaksjad.ee

Offices: Headquarter and 2 regional offices.

Founding Year: 1995

Founders: 40 private companies and individuals.

Mission: - To prevent an increase of tax pressure.
- To inform taxpayers.
- To protect taxpayers rights.

Activities/Services: - Cooperation with legislative institutions.
- Tax courses.
- Tax advisory services.
- Research in tax policy.

Output: - Improvement to tax laws that are more friendly to taxpayers now.
- 2,185 participants in tax courses in 2000 (fee $70-100).
- 1,402 new members in 2000.
  (Total members: 700 (in 1995) and 2,200 (in 2000).
- 4,000 copies of the magazine “Taxpayer”.

Publications: Monthly magazine "Taxpayer" (32 p.)

Members: 2,500 (in 2001)

Membership Fee: - $20-30/year for individuals.
- $50-100/year for companies.

Budget: $410,000 (in 2000)

Financing Sources: - 60% membership fees.
- 40% charges for tax courses.

Partners: The Ministry of Finance.

WTA Membership: since 1996

Chairman: Mr. Ants Veetöusme
Tel: +372 7 420378

Secretary General: Mr. Kalle Kägi
Tel: +372 56 464451
E-mail: kalle@maksumaksjad.ee

Staff: 8 full-time employees.

Organizational Structure: General Assembly->Board->CEO->Staff
Georgia

Taxpayers Union of Georgia

Address: 3 Gergeti St.
          Tbilisi 380007
          Georgia
          Tel: +995 32 940472, +995 32 949473
          Fax: +995 32 923015, 995 32 751132/34
          E-mail: taxpayer@access.sanet.ge

Homepage: www.georgia.net.ge/taxpayer

Offices: 2 national and 15 regional associations.

Founding Year: 1996

Founders: Large manufacturing companies, bankers, journalists, public officials and individuals.

Mission:
1. To protect taxpayers from irregular tax inspections.
2. To promote the coordination of inspections and full payment of taxes due by its members.
3. To establish public control over the accuracy of tax collection by the state bodies in order to avoid biased inspections of taxpayers by the tax administration.
4. To control purposeful utilization of the state funds accumulated through collection of taxes.
5. To promote business and entrepreneurship.
6. To participate in decision-making on formation of tax policy and tax system.
7. To establish constructive cooperation between the government and taxpayers.
8. To establish contacts with public associations and different political forces.
9. To cooperate with entrepreneurs, businesses and international financial institutions.
10. To present proposals for the Parliament, the Government and the President.
11. To provide consulting services and to work in the sphere of public education.

Activities/Services: Cooperation with leading economists and mass media.

Output:
- Weekly meeting on economic and tax related issues with Chairmen of the Parliamentarian Committees, Ministers and businessmen.
- Proposals on improvement of taxation and legal environment for businesses submitted to the Parliament, the President and Ministries of Georgia.


Members: 1,200, including 700 firms and 500 individuals (in 2001).

Membership Fee: - $10 entrance fee for individuals.
- $250 entrance fee and $250/year membership fee for legal entities.

Budget: $100,000 (in 2000)

Financing Sources: - Membership fees.
- Sponsorship assistance.

Partners: - Mass media.
- Taxpayers Organizations.
- NGOs.
- Association of Young Businessmen.
- Association of Young Financiers.
- Donor organizations.
- Governmental Agencies.

WTA Membership: since 2001

Chairman: Mr. Nicko Lekishvili

Deputy Chairman: Mr. Omar Kizivadze

Director General: Mr. Emzar Suknidze

Staff: 10 full-time employees in the headquarter and 15 regional chairmen working as volunteers.

Organizational Structure: Representative Meeting->Board->Chairman/Deputy Chairman and Council->Regional Organizations<-Inspection Commission

Kazakhstan

Tax Standards Formation Fund

Address: Office 509, 511
1 Abai prospect
Almaty 480100
Republic of Kazakhstan
Tel: +7 3272 633551
Fax: +7 3272 633453
E-mail: taxfund@taxfund.samal.kz
Homepage: [www.samal.kz/fnk/](http://www.samal.kz/fnk/)

Offices: Headquarter and 3 local offices.

Founding Year: 1998

Founders: 2 individuals and a legal entity. (Idea was initiated by Mr. R.M. Aliyev, Chairman of the Tax Police Committee).

Mission: 1. To popularize, to form and to spread tax knowledge and civilized tax relations through a number of programs targeting children, legislators, businessmen and population of the country at large.
   
   2. To provide a balance between taxpayers and the government in order to protect the taxpayers rights.

Activities/Services: 1. Conducting civic education programs on tax issues:
   
   - Organizing annual competition among schoolchildren “What Do I Know About Taxes?”
   
   - Organizing and conducting training, learning seminars for staff of tax committees (including tax police), members of the Parliament, judges of the Supreme Court, accountants, financial and tax managers, teachers, public officials and others.

   2. Developing recommendations to lawmakers on taxation, and preparing tax code draft.

   3. Supporting entrepreneurs by promoting mutual understanding and cooperation among NGOs, business and the state bodies on tax issues.

   4. Organizing conferences and international workshops etc.

Output: 1. Conducting civic education programs on tax issues:
   
   - 32 seminars and events for the period of 1998-1999, including the Round Table with the Parliament, focused on promoting civilized economic activity in the country, and the Memorandum on Mutual Understanding and Cooperation, signed with the Parliament.
   
   - Conference on VAT and economic growth.
   
   - 24 five-minute TV-programs “I am a Taxpayer.”
   
   - 2 conferences in cooperation with the Tax Police Department of Kazakhstan for legislators, public officials and businessmen.
   
   - Journalist competition for the best publication in mass media on tax issues with an award ceremony at the Kazakhstan Press-Club.
   
   - Organizing the annual Taxpayer’s Day.

Publications: - Brochures: “Taxation for Individual Entrepreneurs,” “On VAT for
an Entrepreneur,” Taxpayers Rights and Responsibilities, ”
“Personal Income Tax.”
- Monthly all-Kazakhstan magazine ”Tax Expert.”

Members: N/A

Membership Fee: N/A

Budget:

Financing Sources: 90% grants.

Partners: 1. Institute for the Strategic Research under the auspices of the President of Kazakhstan, Almaty.
2. Institute for the Development of Kazakhstan, Almaty.
4. International Tax and Investment Center, Washington, DC, USA.
6. Journal ”Tax and Investment Herald.”
7. UNDP in Kazakhstan, the Status and Economical Advancement of Women of Kazakhstan Project.
8. NGO Resource Center, the UN office in Kazakhstan.
10. Eurasia Foundation.
11. Friedreich Ebert Foundation.
12. USAID Fiscal Reform Project.
15. YurInfo Company.

WTA Membership: since 2001

Chairman: Mr. M.T. Ospanov, Chairman of the Mahilis (Lower Chamber of Parliament) of Kazakhstan

Director: Ms. Sholpan Baibolova
Tel: +7 3272 633551
Fax: +7 3272 633453
E-mail: sholpan@taxfund.samal.kz

Expert Council Chairman: Dr. Evgeniy Porohov, Director of the Tenir Adviser Law Company Ltd., specializing in protecting taxpayers rights and assisting taxpayers in court
Tel: +7 3272 339820
Fax: +7 3273 339401
Mobile: +7 8 300 5113116
E-mail: yurist@tenir.nursat.kz
Chief Editor: Mr. Vitaliy Anissimov, Vice President of the Tax Expert Joint Stock Company and the First Deputy Chief Editor of the Magazine “Tax Expert” (English speaking)
E-mail: adviser@tenir.nursat.kz

Staff: 4 employees and 10 experts working as volunteers.

Organizational Structure: Council of Trustees -> Council of Fund -> Fund Director -> Deputy Fund Director, Lawyer, Program Coordinator, Accountant, Consultant -> Office Manager, Program Coordinator

Kyrgyzstan

Kyrgyzstan Chamber of Tax Consultants

Address: 40 Erkindik Boulevard, Apt. 6
Bishkek 720001
Kyrgyz Republic
Tel: +996 312 661308
Tel/Fax: +996 312 662733
E-mail: taxadvic@elcat.kg

Homepage: www.nalogi.kg

Offices: Headquarter and 4 regional offices (Chuyskaya, Oshskaya, Dzhalal-Abadskaya and Issyk-Kulskaya oblasts).

Founding Year: 1998

Founder: Ms. Irina Ryzhikh

Mission: - To protect the taxpayers rights.
- To improve tax legislation.
- To educate population.

Activities/Services: - Appearing on TV program “Time To Create” twice a month.
- Providing consulting services (phone and personal).
- Organizing seminars.


Publications: Monthly publication “Expert” since March 2001 (funded by USAID).

Members: 105 (in 2001)

Membership Fee: $8/year
Budget: $40,000 (in 2000)

Financing Sources:
- Membership fees.
- Charges for training.
- Charges for seminars and conferences.
- Grants and donations (Eurasian Foundation $35,000 for 2 years, GTZ (German Government), Counterpart Consortium, OECD, Soros Foundation, USAID).

Partners:
- Chamber of Tax Advisers in Saxony.
- Tax Standard Formation Fund, Kazakhstan.

WTA Membership: since 2001

Executive Director: Ms. Irina Ryzhykh
Tel: +996 312 662733, 611300
Fax: +996 312 662733
E-mail: taxadvic@elcat.kg

Staff:
4 full-time and 2 part-time employees, 6-8 temporary contractors/year, and 5 law-student volunteers/year.

Organizational Structure: General Assembly -> Executive Director <- Auditing Committee/Auditor

Latvia

Foundation for Representation of Taxpayers Rights and Interests in Latvia
(Nodoklu Maksataju Tiesibu un Interesu Parstavibas Fonds)

Address: Meistaru icla 10/12 –401
Riga LV-1050
Latvia
Tel/fax: +371 7 220457
E-mail: info@nmf.lv

Homepage: Under construction.

Offices: Headquarter only.

Founding Year: 2000

Founders: 16 companies and 10 individuals.

Mission:
- To protect the rights and interests of taxpayers.
- To assure the lawful and the uniform application of tax legislation.
- To promote an efficient use of the state and municipal funds.
- To facilitate a dialogue between the society and the state authorities.

**Activities/Services:**
- Free phone or one-hour-in-office advice.
- Lectures.
- Seminars.
- Free representation of members in court against the tax administration.
- Improvement of tax legislation.
- Tax news for members.

**Output:** Improvement of several tax laws.

**Publications:**
- Quarterly magazine.
- Monthly publications in different magazines and newspapers.

**Members:** 55 (in 2001)

**Membership Fee:**
- $10/year for individuals.
- $100-600/year for legal entities.

**Budget:** $17,000 (in 2000)

**Financing Sources:** Membership fees.

**Partners:**
- The State Revenue Service (Tax Administration).
- Members of the Latvian Parliament and the Parliamentary Committee on Budget and Finance.
- Association of Accountants.
- Latvian Tax Advisors Association.

**WTA Membership:** since 2001

**President:** Mr. Imants Grikis  
Tel: +371 9 123970, +371 7 220457  
E-mail: imants.grikis@nmf.lv

**Board Members:** Mr. Ainis Dabols  
Tel: +371 9 255840  
E-mail: dabols@delfi.lv

**Office Manager:** Ms. Diana Elekse  
Tel: +371 7 220457  
info@nmf.lv

**Staff:** 1 full-time employee, 1 part-time employee and 2 volunteers.
**Organizational structure:** Board->President->Manager->Staff

**Latvian Tax Advisors Association**

**Address:** 8 Kungu St., Att. Ainus Dabols  
Riga LV-1050  
Republic of Latvia  
Tel: +371 7 6540141, +371 9 255840  
Fax: +371 7 228257

E-mail: info@komercpadons.lv

**Homepage:** Under construction.

**Offices:** Headquarter only.

**Founding Year:** 2001

**Founder:** Individuals, working at Big Five Firms and private Latvian auditing firms.

**Mission:**
1. Performing self-management of tax advisors.
2. Elaborating documentation on tax advisors professional ethics and other standards and recommendations to tax advisors.
3. Developing legislation framework, participating in preparation of drafts of tax laws and decision-making process as “the third party”.
4. Protect the taxpayers and tax advisors rights and interests.
5. Represent taxpayers’ and tax advisors’ interests in the state authorities.
6. Ensuring uniform application of tax legislation in the country.
7. Informing taxpayers, tax advisors and the society about amendments to the tax legislation and participating in public discussion on proposed amendments to the tax legislation.
8. Organizing workshops, seminars, scientific conferences, discussions on tax problems and decisions, conducting studies of different tax systems.
9. Taking care of tax advisors professional qualification, organizing certification of qualification and improving professional skills through training courses.
10. Cooperating with other taxpayers organizations and international organizations on tax issues.

**Activities/Services:**
- Preparing draft laws on tax consultants, and taxes and duties.
- Participating in seminars on tax problems, public discussions on proposed tax legislation and recent amendments to it.

**Output:**
- Draft law on tax advisors submitted to the Budget Commission of the Latvian Parliament.
- Participation in 5 seminars organized for taxpayers.

**Publications:** Electronic tax bulletin (in the development stage).

**Members:** 15 (in 2001)

**Membership Fee:** $94.31/year (60 LVL as of June 12, 2001 1 USD = 0.636200 LVL)

**Budget:** $1,414.65 – $1,571.83 (in 2001)
(900-1000 LVL as of June 12, 2001 1 USD = 0.636200 LVL)

**Financing Sources:** Membership fees.

**Partners:** - Ministry of Finance.
- State Revenue Service.
- Foundation for Representation of Taxpayers Rights and Interests in Latvia.
- Latvian Association of Accountants.
- Latvian Association of Auditors.
- NGOs.

**WTA Membership:** N/A

**Chairman:** Mr. Ainis Dabols
Tel: +371 9 255840
E-mail: dabols@delfi.lv, info@komercpadoms.lv

**Board Members:** 7 members.

Mr. Janis Auzins
Tel: +371 7 6540141

Karlis Ketners
Tel: +371 9424770,
E-mail: ketners@delfi.lv

**Staff:** 3 members of the Board working as volunteers and an administrative volunteer.

**Organizational Structure:** Board of Founders->Management

**Lithuania**

**Lithuanian Taxpayers Association**

**Address:**
3/2 Traku St.  
Vilnius LT-2100  
Lithuania
Homepage: www.sajunga.lt

Offices: Headquarter only.

Founding Year: 1999

Founders: 2 companies, the Lithuanian Association of Accountants and Auditors, and 5 individuals.

Mission: - To fight for tax laws that are simple, understandable and clear.
- To control spending of tax revenues and to reveal the facts of misappropriation and wasteful use of tax revenues.
- To fight against introduction of new taxes and levies, increase of the existing ones, and for less bureaucracy in the public sector.
- To expand the scope of the taxpayers rights.

Activities/Services: - Providing consulting services on taxation in Lithuania for its members.
- Organizing conferences and seminars on tax issues.
- Participating in preparation and discussion of legal acts, regulating taxes in Lithuania.
- Organizing training for professionals on taxation and accounting.
- Informing the general public about tax policy of the government, introduction of new taxes and levies or amendment of the existing ones through mass media.
- Representing taxpayers in court and fighting for their rights against tax authorities.
- Participating in the discussion of a new concept of tax system, developed by the Ministry of Finance.
- Organizing seminars and training courses.

Output: - Voicing the Association’s opinion on the current tax issues through the web site.
- Participation of the President of the Association in the national TV debate with representatives of the Government and the Ministry of Finance on tax reform.

Publications: Articles written by the Association’s managers and members in the national newspapers.

Members: 100, including legal entities and individuals (in 2001)

Membership fee: $7.5/year (30 LTL as of May 31, 2001 1.00 USD=4.00 LTL)

Budget: $3,250 (in 2000)
Financing Sources:  - 10% membership fees.
              - 90% charges for seminars and courses.

Partners:       - Lithuanian Association of Accountants and Auditors.
                - Chamber of Commerce and Industry.

WTA Membership: since 2000

President:      Mrs. Danguté Pranckéniené

Director:       Mr. Martynas Narkis

Assistant:     Ms. Jelena Vollo (English speaking)

Staff:    - 2 full-time employees and 5 volunteers in the headquarters.
         - 19 volunteers, working in other cities -- Kaunas, Klaipeda, Siauliai.

Organizational Structure: President->Director->Chief Accountant->Supportive Staff.

Russia

Russian Taxpayers Association

Address:  1 Okhotniy Ryad St.
          Moscow RU-103265
          Russian Federation
          Tel: +7 095 2923100
          Fax: +7 095 2926433

Homepage: N/A

Offices:  Headquarter and 62 regional associations all over Russia, some
          with their own newsletter/newspaper.

Founding Year: 1997

Founders: Members of the Board of the Democratic Party, Mr. Vladimir
          Golovlev, Deputy Chairman of the Tax and Budget Committee of
          the State Duma (Parliament) of the Russian Federation, and 52
          members and 7 deputy chairmen from other rightist parties.

Mission:   1. To promote an effective tax legislation.
           2. To control the budget received from the taxes.
           3. To promote a democratic program.

Activities/Services: Propaganda on tax policy through its own mass media.
Output: 50-100 letters from taxpayers/week.

Publications: - Quarterly federal publication.
- 30 regional issues of newspapers and magazines.

Members: Members of the State Duma (Parliament) of the Russian Federation and regional parliaments.

Membership Fee: 

Budget: 

Financing sources: 

Partners: 

WTA Membership: since 1999

Chairman: Mr. Vladimir Golovlev, Deputy Chairman of the Tax and Budget Committee
State Duma (Parliament) of the Russian Federation
Office 1315

Advisor: Ms. Tatiana Nefedova, Administrator to the President of the Russian Federation, Department of Internal Affairs (responsible for cooperation with the State Duma).

Assistant to Chairman: Mr. Andrei Sidelnikov, Assistant to Mr. Golovlev and contact person for Ms. Nefedova.
E-mail: andywelcome@mail.ru

Staff: - 5 full-time employees and 5 volunteers in the headquarter.
- 90 employees in regional offices (1-2 persons are paid in some of the 62 regional offices).

Organizational Structure:

**Volgograd Chamber of Commerce and Industry**

Address: 2, 7th Gvardeyskaya St.
Volgograd 400005
Russian Federation
Tel: +7 8442 936135, +7 8442 349277
Fax: +7 8442 342202
E-mail: cci@volgogradcci.ru, info@internet-biznes.com
Homepage: N/A

Offices: Headquarter only.

Founding Year: 1990

Founders: Large enterprises.

Mission: - To represent and to protect the rights of the members.
- To provide information for businesses and entrepreneurs.
- To facilitate the international economic cooperation and trade, and promotion of goods and services in the region.
- To provide education and training services.

Activities/Services: - Providing legal, management and marketing consulting for businesses, including taxation and custom duties.
- Promoting optimization of taxation.
- Representing businesses in courts.
- Organizing training seminars and business exhibitions.

Output: Percentage of activities related to the protection and promotion of taxpayers rights out of total activities:
- 2% legal services;
- 6% business education;
- 3% information support.

Publications: - Chamber’s newspaper “Southern Business Herald,” 2 issues/month.
- Weekly article in the regional or local newspapers.

Members: 11 individuals and 166 legal entities.

Membership Fee: 6,586 RUR/year on average
($226/year as of May 25, 2001, 1.00 USD = 20.08 RUR)

Budget: 9,437 mill. RUR ($324,407 as of May 25, 2001, 1.00 USD = 29.09 RUR), excluding VAT

Financing Sources: - Membership fees.
- Service charges.

Partners: - Russian regional chambers of commerce and industry.
- Chambers of commerce and industry of CIS and Baltic countries, Romania, Islamic Republic of Iran and the City of Khemnitz.
- Indian Business Association.

WTA Membership: N/A
Member of the Board of Directors: Mr. Konstantin Lystsov, the Volgograd City Council
37 Chuvkova St.
Volgograd 400066
Russian Federation
Tel: +7 8442 347333

President/Executive Director: Mr. Alexander Belitsky
Tel: +7 8442 936135, +7 8442 349277
Fax: +7 8442 342202

Deputy Director: Mr. Sergey Deriglazov
Tel: +7 8442 344178
Fax: +7 8442 936135

Board Members: Konstantin Listsov, the Volgograd City Council
37 Chuvkova St.
Volgograd 400066
Russian Federation
Tel: +7 8442 347333

Staff: 12 full-time and 2 part-time employees, and 30 contractors.

Organizational Structure: General Assembly->Board of Directors->President->Managers->
->Departments (Membership Department, Center for Legal Support of Entrepreneurship, Translation Bureau, Department of International Relations and Business Tourism, Business Exhibition Department, Regional Center for Quality, Business Planning and Patent Department)

Ukraine

Ukrainian Taxpayers Association
(Асоціація Платників Податків України)

Address: 24/11-B Mykhailivska St.
Kiev 01001
Ukraine
E-mail: appu@carrier.kiev.ua

Homepage: Under construction.

Offices: Headquarter, 29 regional associations and 228 district offices.

Founding Year: 1998

Founder: Mr. Youriy Kononenko, Businessman and Member of the Verkhovna Rada (Parliament) of Ukraine
Mission:  
- To protect the taxpayers rights.  
- To represent taxpayers interests in the central and local government.  
- To promote the best fiscal practices and private businesses.  
- To facilitate formation of legal and social conditions that will involve women, youth, military reserve, and unemployed population in entrepreneurship and create jobs for them.  
- To promote economic cooperation with foreign countries and investment in the economy.

Short-term goals:  
- To improve tax legislation.  
- To resolve the problem of non-payments.  
- To reduce “shadow economy.”  
- To promote a transparent budget process and partnership between the tax authorities and taxpayers.

Activities/Services:  
- Providing free tax, accounting, financial and legal services, and information support for the members.  
- Educating population about taxes.  
- Providing business training for women and young people through establishment of crisis centers.  
- Conducting surveys on the quality of services provided for taxpayers by the tax administration.  
- Organizing forums, seminars and round tables on tax code proposal, promotion of commodity producers, etc.

Output:  
For the first half of 2000:  
- 3,380 inquires from the taxpayers.  
- 2,895 disputes resolved in the arbitration court or with alternative resolution.  
- 340 seminars for taxpayers.

For the period of 1999-2001 (June):  
- UAH 31 millions ($5,727,694 as of May 25, 2001  
  1.00 USD = 5.41230 UAH) returned to taxpayers through appellation to tax administration and the reference to the arbitration court.

In 2001:
- 500 paintings received during the competition “Children’s Vision of Taxes.”

**Publications:**
- Series of booklets “Library of a Taxpayer” (1,500 copies).
- Fairy tail on taxes for children (150,000 copies).

**Members:**
885 companies and 1652 individuals (in 2001).

**Membership Fee:**
- $3/year for individuals;
- $100/year for businesses.

**Budget:**
$100,000 (in 2000)

**Financing Sources:**
- 30% donations from foreigners.
  - Membership fees.
  - Open Society Institute grant - $ 100,000/year (2000-2001).
  - Canadian Government grant (through the Canadian Embassy) (2001).
  - Netherlands Government grant through the Royal Netherlands Embassy (2000).

**Partners:**
- Taxpayers Association in Kazakhstan.
- Consulting firms.
- State Tax Administration.
- State Committee for Entrepreneurship Development.
- Ukrainian League of Industrialists and Entrepreneurs (ULIE) and others.

**WTA Membership:** since 2001

**President:**
Mr. Gavrysh, Deputy Chairman of the Verkhovna Rada (Parliament) of Ukraine
Tel: +380 44 2917005
Fax: +380 44 2935787

**Vice-President:**
Mr. Aleksandr Rzhavsky, Member of the Verkhovna Rada (Parliament) of Ukraine, Businessman and the Leader of the All-Ukrainian Edyna Rodyna Political Union, Former Presidential Candidate
Tel: +380 44 2460440
Fax: +380 44 2460454
E-mail: rzhavsky@i.com.ua, www.edina-rodina.kiev.ua

**Director General:**
Mr. Vladimir Pustovoitovsky
Tel: +380 44 2281732
Fax: +380 44 2284484
Deputy Director: Ms. Larissa Apasova, Manager of International Relations (English speaking)  
Tel: +380 44 2281792  
Fax: +380 44 2284484  
E-mail: appu@carrier.kiev.ua

Board of Directors: 5 members of the Parliament, 3 members of the National Academy of Science.

Senior Management Team: 9 members.

Staff: 93 employees, including 11 in the headquarter.

Organizational Structure: General Assembly -> Council and Board of Directors -> President and Vice-Presidents -> Management -> Staff

Union of Taxpayers in Ukraine  
(Союз Плательщиков Податей Украины)

Address: 30 Kominternu St., 5th floor  
Kiev 01032  
Ukraine  
Tel/Fax: +380 44 2393893

Homepage: www.podatki.org.ua

Offices: 27 local offices for providing services planned.

Founding Year: 1999

Founders: Mr. Melnikov (USA) and Mr. Sergiy Teriokhin (Ukraine), Member of the Verkhovna Rada (Parliament) of Ukraine, the Deputy Chairman of the Committee on Finance and Banking.

Mission:  
1. To protect legal and economic rights of taxpayers and to represent their interests at local and national level.  
2. To influence the legislative and the executive powers in order to decrease the tax burden and to harmonize tax policy.  
3. To promote cooperation with the tax authorities.  
4. To participate actively in drafting tax legislation and public discussion on proposed tax laws.  
5. To promote the public control focusing on an effective use of tax revenues and a transparent governmental spending.  
6. To provide legal protection and information support for the union’s members.  
7. To facilitate adaptation of the least protected groups of population to social and economic changes.
Activities/Services:
1. Conducting independent studies of legal and economic problems, participating in drafting legislation on budget and taxation, and popularizing this legislation.
2. Lobbying interests of the union’s members and protecting the taxpayers’ rights in the legislative and executive branches.
3. Working with the executive bodies on achieving agreements on fiscal policy.
4. Informing society about activities of the union, organizing educational programs and promoting an open dialogue through mass media.

Output:

Publications: N/A

Members: 1,700 companies and individuals (in 2001).

Membership Fee:

Budget: $10,000 (in 2000)

Financing Sources:
- Grants.
  - Donations given by the union’s members and others.

Partners:

WTA Membership: since 2001

Chairman: Mr. Sergiy Teriokhin, Member of the Verkhovna Rada (Parliament) of Ukraine and the Deputy Chairman of the Committee on Finance and Banking.
Tel/Fax: +380 44 2121208
E-mail: teriokhin@podatki.org.ua

Deputy Chairman: Mr. Olexandr Shevchenko
E-mail: shevchenko@podatki.org.ua

Executive Director: Mr. Anatoly Rudich
Tel/Fax: +380 44 2393893
E-mail: rudich@podatki.org.ua

Staff: 4 employees.

Organizational Structure: Convention -> Chairman -> Coordinating Board -> Board of Directors.

Ukrainian Taxpayers Association in Odessa Region
(Асоціація платників податків України в Одеській області)
Address: 11 Pionerskaya St.
Odessa 65009
Ukraine
Tel: +38 0482 341843/46/47, +38 0482 607164
Fax: +38 0482 341845

Homepage: www.asnal.chat.ru

Offices: Headquarter and 10 local offices in rural areas.

Founding Year: 1998

Founder: Mr. Leonid Klimov, CEO of the Seaside Financial and Industrial Group

Mission: 1. To increase the authority of a taxpayer.
         2. To protect the taxpayers rights.
         3. To change the culture of paying taxes.

Activities/Services: - Explaining tax legislation.
                    - Protecting the taxpayers rights in the state bodies, courts and the office of public prosecutor.

Output: For the period of 1998-2001:
         - 4,826 tax inquires.
         - 36 cases brought in court, 27 of which were successfully resolved in favor of the association’s customers.
         - 26 seminars on taxes and public expenditures.

         - 5 times a week on the TV-program “Odessa Plus: Knowledge Is Our Power,” provided with a live phone line for questions.

Publications: 62 articles in regional journals and newspapers for the period of 1998-2001 (2-3 articles/month), including 27 articles advertising the association and 35 articles explaining tax legislation and providing consulting services.

Members: 837, including 599 firms and 238 individuals (in 2001)

Membership Fee: - $9.5 entrance fee and $9.5/year membership fee for individual entrepreneurs;
                 - $95 entrance fee and $95/year membership fee for businesses.

                 (Converted as of June 5, 2001 1.00 USD = 5.42 UAH)

Budget: $102,059 (in 2000)
        (552,600 UAH as of June 5, 2001 1.00 USD = 5.42 UAH)

Financing Sources: - 90.1% membership fees.
- 9.9% interest on bank deposits.

**Partners:**
- Regional Tax Administration.
- NGOs, related to the activities of the association.

**WTA Membership:** since 2001

**President:** Mr. Vladimir Mazarak, Former Chief of the Tax Administration in The City of Odessa
Tel: +38 0482 341846, +38 0482 341847
Fax: +38 0482 341845
Mobile: +38 050 3160300

**Information Manager:** Ms. Nataliya Sviatynia
Tel: +38 0482 341843

**Staff:** 35 full-time employees.
Most employees worked before in the tax administration.

**Organizational Structure:** President -> Managers -> Departments (Department for Protecting Taxpayers Interests and Rights, Department for Tax, Financial and Economic Policy and Operations Department)
TAXPAYERS ASSOCIATIONS
IN CENTRAL EUROPEAN COUNTRIES

Bulgaria

Bulgarian Taxpayers Association

Address: 17 "Dedegaz" St., Cl. 12, Apt. 67
Sofia
Bulgaria
Tel: +359 2 597934
Fax: +359 2 541355/885468
E-mail: mariamm@unwe.acad.bg

Homepage:

Offices:

Founding Year: 1991

Founders:

Mission:

Activities/Services:

Output:

Publications:

Members: 50 (in 1999)

Membership Fee:

Budget:

Financing Sources:

Partners:

WTA Membership: since 1999

President: Professor Velcho Stoyanov

Staff: 8 volunteers

Organizational Structure:
Hungary

Hungarian Taxpayers Association
(Magyar Adófizetők Országos Szövetsége MAOSZ)

Address: 17-9 Sasadi ut.
           Budapest H-1118
           Hungary
           Tel: +36 1 210 0373/142
           Fax: +36 1 319 24 10

Homepage:

Offices:

Founding Year: 1991

Founders:

Mission:

Activities/Services:

Output:

Publications: 7 publications

Members: 120 (in 2000)

Membership Fee:

Budget:

Financing Sources:

Partners:

WTA Membership: since 1992

President: Prince Antal Esterhazy
           Tel: +43 2682 62823
           Fax: +43 2682 6282330
           Mobile: + 43 664 3228526

Director: Dr. Isvan Desics

Staff: 12 volunteers

Organizational Structure:
Croatia

Croatian Taxpayers Association

Address: 56/VI Dobri dol
Zagreb 41000
Croatia
Tel: +385 41 211380

Homepage:

Offices:

Founding Year: 1993

Founders:

Mission:

Activities/Services:

Output:

Publications:

Members:

Membership Fee:

Budget:

Financing Sources:

Partners:

WTA Membership: since 1996

President: Dr. Barbara and Bozidar Jelcic

Staff:

Organizational Structure:

Slovakia

Slovak Taxpayers Association
(Zdruzenie danovych poplatnikov Slovenska)

Address: 24 Drienova St.  
Bratislava 82603  
Slovak Republic  
Tel: +421 7 43410148  
Fax: +421 7 43410146  
E-mail: hayekf@changenet.sk

Homepage: www.zdps.sk

Offices: 9 regional offices.

Founding Year: 1996

Founders: A group of famous Slovak economists.

Mission:  
- To decrease the total tax and contribution burden.  
- To ensure better media coverage of issues of public interest.  
- To assure more efficient advocacy of the taxpayers interests.  
- To protect the interests of taxpayers by supporting initiatives on reducing tax rates, public expenditures and balancing the state budget.  
- To strengthen the public debate on public finance and tax burden.  
- To involve citizens in control over the public finances.  
- To increase knowledge about public finance issues.

Activities/Services:  
- Conducting comparison studies of the tax systems in the Slovak Republic and other countries (OECD, EU).  
- Monitoring media coverage of tax and budget expenditure issues and covering these topics in mass media.  
- Making polls on tax related issues.  
- Preparing a handbook for policy- and decision-makers on taxpayer-friendly behavior.  
- Auditing implementation of political programs.  
- Organizing the public and expert debates on taxes and public expenditures.  
- Conducting a comprehensive study ”Analysis of Public Expenditures and Tax and Contribution Burden in the Slovak Republic.”  
- Preparing proposal of tax reform and other tax legislation (Tax Freedom Day Act, Real Estate Tax Act etc.).

Output:  
- A huge public debate on taxes in mass media.  
- Negotiation on legislation proposed by the association in the Slovak Parliament.  
- Impact of association’s ideas on the programs of popular political parties.  
- Advisory services for policymakers, members of the Parliament and others.
- Involvement of experts in a debate on taxes and public expenditures, including officials from the Ministry of Finance.

**Publications:**
- 3 publications/year on analysis of taxes and public expenditures.
- Two other annual publications on these issues.

**Members:**
500, including individuals and legal entities (in 2001)

**Membership Fee:**
N/A

**Budget:**
1,000,000 SKK (in 2001)
($19,980 as of May 30, 2001 1.00 USD = 50.0491 SKK)

**Financing Sources:**
100% non-governmental.

**Partners:**
- World Taxpayers Association.
- The F.A. Hayek Foundation, Bratislava.
- Liberal Institute, Prague.
- The Parliament of the Slovak Republic.

**WTA Membership:**
since 1997

**President:**
Dr. Jan Oravec
Mobile: +421 905 201154
E-mail: joravec@econmy.gov.sk

**Secretary:**
Mr. Martin Chren
Mobile: +421 905 305466
E-mail: martin.chren@hayek.sk

**Staff:**
1 full-time employee and 20 volunteers.

**Organizational Structure:** Board of Founders -> President -> Secretary -> Supportive Staff
TAXPAYERS ASSOCIATIONS IN AFRICAN COUNTRIES

The Taxpayers Association of Tanzania (TATA)

Address: Saoligo Holdings Limited
           THA – Building
           Sokoine Drive Ave.
           P.O. Box 2259
           DAR ES SALAAM
           Tanzania
           Tel/Fax: +255 22 2124335
           Mobile: +255 811 326437
           E-mail: oigogo@yahoo.com

Homepage:

Offices: Headquarter only.

Founding Year: 1999

Founders:

Mission: - To inform and to enable the Tanzanian taxpayers to understand the tax system, to comply with their tax obligations and to participate in the formation of the fiscal policy of the country.
          - To create a forum for creating a conducive environment in Tanzania whereby adequate taxes will be collected and spent in a just an transparent manner without undue inconvenience and hardships on the part of taxpayers.

Activities/Services: - Organizing meetings with taxpayers and seminars for them.
                     - Providing taxpayers services.
                     - Lobbying taxpayers’ interests and establishing consultations with Members or corresponding committees of the Parliament, ministries, the Attorney General’s Offices, etc.
                     - Conducting research on tax policy.
                     - Building a library of information resources on taxation, fiscal policy, economic policy, etc.
                     - Providing information support for taxpayers.

Output:

Publications: Newsletters, brochures, press releases and feature articles are planned.

Members: 118, including individuals and legal entities (in 2001)

Membership Fee:

Budget: $689,865.237 (in 2000-2001)
Financing Sources: Proceeds from sale of publications.

Partners: - Taxpayers Associations in Europe, America and Asia.
- World Taxpayers Association.
- Tax administration, the Parliament of Tanzania, ministries and other governmental agencies.
- Research institutions.

WTA Membership: since 1999

Executive Chairman: Mr. Otieno O. Igogo

Staff: 3 full-time employees and 1 part-time employee.

Organizational Structure: General Meeting -> Management Committee

(611,220,600 TZS as of June 13, 2001 1.00 USD = 886.00 TZS)