



ETHIOPIA
Ethiopian Revenues and Customs Authority



SIGTAS User Guide

06 – Objections

Third Edition (April 2010)

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About this Guide

Introduction

This document is a reference guide for the Objections section in the Standard Integrated Government Tax Administration System (SIGTAS). It describes the tasks that you can perform and the reports that you can create in the **Obj/Audit > Objections** menu.

For more information on how to use SIGTAS, refer to the ***SIGTAS General Help Guide***. It describes the common user interface items in SIGTAS, the common terminology that is used throughout the user guides, and instructions on how to navigate within SIGTAS.

For more information about the objections business procedures, refer to the appropriate procedure manuals.

Audience

This user's guide is targeted at revenue department personnel who must perform the following tasks in SIGTAS:

- Open an objection case
- View information about an objection case
- Update an objection case
- Close an objection case
- Create a single objection report
- Create a list of objections report
- Create an impact of objections by tax type report
- Create an impact of objections by officer report
- Create an objection additional assessment report
- Create an objection statistics report

About Objections

Introduction

A taxpayer who disputes an income tax assessment, estimated assessment or reassessment can file an objection with the revenue department.

Opening objection cases

When a taxpayer files an objection, an objection case is opened. An objection case must be opened for each assessment that is disputed. To begin the objection process, an objection appeal document must be submitted by the taxpayer and registered in SIGTAS. Once it is registered, an objection case can be opened.

Objection case status

The objection case is reviewed by the revenue department and the status of the objection can be registered and tracked in SIGTAS. Once a decision has been arrived at, you can specify if a reassessment is to be created and close the objection case.

Objection reports

The objections section in SIGTAS lets you create detailed reports that show information about one or more objection cases, the difference between assessment and reassessment amounts, the losses or gains to the revenue department and statistics about objection cases.

Common Objections Terminology

The following terms are commonly used in the objections section of SIGTAS.

Note: In this document and in SIGTAS, an objection is sometimes referred to as an appeal.

Interest

Interest refers to additional charges on a tax account when payment has not been received by the payment due date.

Objection Case

An objection case refers to an official objection initiated by a taxpayer against an assessment produced by the revenue department.

Objection Officer

When an objection case is opened, an objection officer is assigned to the case by the revenue department. The objection officer is responsible for investigating the details of the objection.

Objection Step

An objection step refers to the level at which an objection case is being reviewed.

Penalties

Penalties refer to additional charges on a tax account for infractions of tax law, such as late-filing or late-payment.

Tax

Tax refers to any charges levied on taxpayers by the revenue department, or by other departments for which revenue is collected by the revenue department. Tax does not include penalties or interest.

Taxpayer

A taxpayer is either an individual or an enterprise that is liable for paying taxes

TIN

TIN refers to the Taxpayer Identification Number that is assigned to each taxpayer.

About Objection Cases

An objection case refers to a legal proceeding opened by the revenue department and registered in SIGTAS as a result of an official objection filed by a taxpayer against an assessment. An objection case starts a sequence of steps by which a judgment is invoked.

To open an objection case, an objection appeal document must first be submitted by the taxpayer to the revenue department and registered in SIGTAS. The objection appeal document must be sent before a predetermined amount of time has passed following the assessment; if the time limit has passed, the objection is disallowed. Once the objection appeal document is registered, an objection case is opened and includes the following information: the date the objection was filed, the objection amount, the number of the assessment and the tax period for which the objection was filed and a description of the objection.

With SIGTAS, you can monitor the status of an objection; opened, pending or closed. You can also track the objection steps of the objection case. An objection step refers to the level at which an objection case is being reviewed. For example, the objection case could be reviewed by the VAT department head, the review committee or the tax appeals commission. An objection case can be reviewed at more than one objection step. For example, if a committee or authority at a certain objection step returns a decision that is not acceptable to the taxpayer, the taxpayer can appeal and obtain a review of the decision by a committee or authority at a higher level or objection step. The results of the objection case at each objection step can also be recorded. Once a decision has been arrived at, you can specify if a reassessment will be created as a result of the objection.

Opening an Objection Case

Note that to open an objection case, an objection appeal document must be registered in SIGTAS and the number of the document must be entered in the **Maintain Objection** (OB91S) screen. The assessment that is being objected to must be specified when the objection document is registered in SIGTAS.

To open an objection case, do as follows:

1. On the **Obj/Audit** menu, click **Objections**, and then **Objection Case**. The **Maintain Objection** (OB91S) screen opens.

2. In the **Obj. Doc. No.** field, type the number of the objection appeal document, and on the toolbar click the **Find Record** button or press **F8**. The taxpayer's tax account number, TIN, name and tax type are displayed automatically in the screen.

3. In the **Assess. No.** field, type the number of the assessment of the objection and press **Enter**. The date and tax period of the assessment, the objection case status (**OPEN**), the current days' date and the number of days the objection case has been opened (**0**) is displayed automatically in the screen.
4. To specify the amount that the taxpayer is objecting to, in the **Objection Amount** field type the amount and press **Enter**.
5. To provide a description of the objection case, in the **Text** field type the text. The date and the tax period of the assessment are displayed automatically in the screen.

Note: If you have a large amount of text to type, you can click the button  next to the **Text** field. A dialog box opens in which you can type your text. When you have finished, click **OK**. The text that you typed will appear in the **Text** field.



6. To assign an objection officer to the objection case, do as follows:
 - ◆ Double-click in the **Objection Officer's Name** field, select the objection officer and click **OK**.
 - ◆ In the **Start Date** field, enter the date the objection officer was assigned to the objection case.
7. To specify the objection step (or level), do as follows:
 - ◆ Click the **Objection Step** tab.

Objection Officer	Objection Officer's Name	Start Date	End Date
	AMOUSSOUVI, LYDIE	02-APR-2010	02-APR-2010

- ◆ Double-click in the **Obj. Step** tab, select an objection step and click **OK**. The **Obj. Step Resp. Days** field displays the number of days the objection case can remain at this step.
 - ◆ In the **Sent Date** field, enter the date the objection case was sent to the authorities at this level.
8. On the toolbar, click the **Save** button. An objection case number is automatically generated by SIGTAS and displayed in the **Objection No.** field of the **Objection** tab.

Displaying Information about an Objection Case

To view information about an objection case, do as follows:

1. On the **Obj/Audit** menu, click **Objections**, and then **Objection Case**. The **Maintain Objection (OB91S)** screen opens.

The screenshot shows the 'Maintain Objection' window with the following data:

- Objection Doc. No.: 13256710001
- Tax Account: 15151 | TIN: 000005799
- Find Individual | Find Enterprise
- Taxpayer Name: FIRSTNAME1789 LASTNAME1789
- Tax Type: VALUE-ADDED TAX(VAT)
- Objection Step: 120001
- Assessment No.: 7824860001 | Assessment Date:
- Tax Period: 12 | 2007 | Objection Status: OPEN
- Entered Date: 02-APR-2010 | Days of Objection: 0 | Objection Amount: 1,500.00
- Text: Reason for the objection.
- Result:
- Decision Date: | Closed Date: | Reassess.: | Reassessment No.:
- Objection Officer: AMOUSSOUVI, LYDIE | Start Date: 02-APR-2010 | End Date: 02-APR-2010

2. In the **Obj. Doc. No.** field, type the number of the objection appeal document, and on the toolbar click the **Find Record** button or press **F8**.

The objection case information appears in the screen.

About the Maintain Objection (OB91S) Screen

The following tables contain a description of the fields in the **Maintain Objection (OB91S)** screen.

This screenshot is identical to the one above, showing the 'Maintain Objection' window with the same data fields and layout.

Field	Description
Upper block	
Objection Doc. No.	The number of the objection appeal document in SIGTAS. Created beforehand using the screen Create/Register Document (DF132S). Manually entered.
Tax Account	The tax account number of the taxpayer for whom the objection case is opened. Automatically displayed after capturing the objection document number.
TIN	The TIN of the taxpayer for whom the objection case is opened.
Taxpayer Name	The name of the taxpayer.
Tax Type	The tax type of the account.
Objection tab	
Objection No.	The number assigned to the objection by SIGTAS.
Assessment No.	The number of the assessment that pertains to the objection case.
Assessment Date	The date of the assessment that pertains to the objection case.
Tax Period	The tax period of the assessment that pertains to the objection case.
Objection Status	The objection case status; open, pending or closed.
Entered Date	The date on which the objection case was opened.
Days of Objection	The number of days the objection case has been opened.
Objection Amount	The amount in dispute in the objection case.
Text	The objection case description.
Result	The result of the objection case when it was closed.
Decision Date	The date on which a decision was reached concerning the closing of the objection case.
Closed Date	The date on which the objection case was closed.
Reassess.	If selected, specifies that a reassessment was produced as a result of the objection case.
Reassessment No.	The number of the reassessment, if the objection case resulted in a reassessment.
Objection Officer block	
Objection Officer's Name	The name of the officer assigned to the objection case. An LOV is available.
Start Date	The date on which the officer was assigned to the objection case.
End Date	The date on which the officer was no longer assigned to the objection case.

Objection		Objection Step	
Objection Step:	REGULAR COURT	Obj. Step Resp. Days:	99
Sent Date:	02-APR-2010		
Result:			
Result Date:			
Objection Officer		Objection Officer's Name	Start Date
		AMOUSSOUVL, LYDIE	02-APR-2010
			02-APR-2010

Field	Description
Objection Step tab	
Objection Step	The objection case level. An LOV is available from the Maintain Objection Case Step (BT46) screen.
Sent Date	The date the objection case was sent to the objection case level authority.
Obj. Step Resp. Days	The number of days left the objection case can remain at the specified level.
Result	The result of the objection case at the specified level.
Result Date	The date the results at the specified level were attained.

Updating an Objection Case

An objection case can be updated if you need to change the status of the case, assign it to a new objection case step or record the results of an objection step decision.

To update an objection case, do as follows:

1. On the **Obj/Audit** menu, click **Objections**, and then **Objection Case**. The **Maintain Objection (OB91S)** screen opens.

The screenshot shows the 'Maintain Objection' window with the following data:

- Objection Doc. No.: 13256710001
- Tax Account: 15151, TIN: 0000005799
- Taxpayer Name: FIRSTNAME1789 LASTNAME1789
- Tax Type: VALUE-ADDED TAX(VAT)
- Objection Step: 120001
- Assessment No.: 7824860001
- Assessment Date: (empty)
- Tax Period: 12 2007
- Objection Status: OPEN
- Entered Date: 02-APR-2010
- Days of Objection: 0
- Objection Amount: 1,500.00
- Text: Reason for the objection.
- Result: (empty)
- Decision Date: (empty), Closed Date: (empty), Reassess.: (empty), Reassessment No.: (empty)
- Objection Officer: AMOUSSOUVI, LVDIE
- Start Date: 02-APR-2010, End Date: 02-APR-2010

2. In the **Obj. Doc. No.** field, type the number of the objection appeal document, and on the toolbar click the **Find Record** button or press **F8**. The objection case information appears in the screen.
3. Using the information in the section **About the Maintain Objection (OB91S) Screen**, modify the required fields of the screen.
4. On the toolbar, click the **Save** button.

Closing an Objection Case

To close an objection case, do as follows:

1. On the **Obj/Audit** menu, click **Objections**, and then **Objection Case**. The **Maintain Objection (OB91S)** screen opens.

The screenshot shows the 'Maintain Objection' window with the following data:

- Objection Doc. No.: 13256710001
- Tax Account: 15151, TIN: 0000005799
- Taxpayer Name: FIRSTNAME1789 LASTNAME1789
- Tax Type: VALUE-ADDED TAX(VAT)
- Objection Step: 120001
- Assessment No.: 7824860001
- Assessment Date: (empty)
- Tax Period: 12 2007
- Objection Status: CLOSE
- Entered Date: 02-APR-2010
- Days of Objection: 0
- Objection Amount: 1,500.00
- Text: Reason for the objection.
- Result: Results of the objection case.
- Decision Date: 02-APR-2010, Closed Date: 02-APR-2010, Reassess.: (empty), Reassessment No.: (empty)
- Objection Officer: AMOUSSOUVI, LVDIE
- Start Date: 02-APR-2010, End Date: 02-APR-2010

2. In the **Obj. Doc. No.** field, type the number of the objection appeal document, and on the toolbar click the **Find Record** button or press **F8**.
3. In the **Objection** tab, in the **Result** text field, type the results of the objection case.

Note: If you have a large amount of text to type, you can click the button  next to the **Result** text field. A dialog box opens in which you can type your text. When you have finished, click **OK**. The text that you typed will appear in the **Result** text field.



4. In the **Decision Date** field, enter the date a decision was arrived at concerning the closing of the objection case.
5. In the **Closed Date** field, enter the date the objection case was closed.
6. Double-click in the **Objection Status** field, select **CLOSED** and then click **OK**.
7. If a reassessment was created as a result of the objection case, do as follows:
 - ♦ Select the **Reassess.** check box.
 - ♦ In the **Reassessment No.** field, type the number of the reassessment.
8. If an objection officer was assigned to the objection case, in the **Objection Officer** block, in the **End Date** field, enter the date the objection officer stopped working on the objection case.
9. In the **Closed Date** field, enter the date on which the objection case was closed.
10. Click the **Objection Step** tab.



11. In the **Result** field, enter the results of the objection step.
12. In the **Result Date** field, enter the date the objection step results were attained.
13. On the toolbar, click the **Save** button.

About Objection Reports

With SIGTAS, you can create detailed objection reports that show information about one or more objection cases, the difference between assessment and reassessment amounts per tax type and tax officer, the losses or gains to the revenue department as a result of objections and statistics about objection cases.

- The **Print One Objection** (OB92R) report contains complete information about a single objection case.
- The **List Of Objections** (OB93R) report contains a list of objection cases sorted by tax type.
- The **Impact Of Objections by Tax Type** (OB95R) report contains a list of objection cases sorted by tax type and shows the assessment amount, the reassessment amount if any and the difference between the two amounts.
- The **Impact Of Objections by Officer** (OB96R) report contains a list of objection cases sorted by objection officer and shows the assessment amount, the reassessment amount if any and the difference between the two amounts.
- The **Objection Additional Assessments Summary** (OB97R) report shows the losses or gains to the revenue department as a result of objection cases.
- The **Objection Statistics** (OB94R) report contains statistics about the objection cases that were entered in SIGTAS.

Creating a Single Objection Report

The **Print One Objection** (OB92R) report contains complete information about a single objection case.

To create the report, do as follows:

1. On the **Obj/Audit** menu, click **Objections**, and then **Print One Objection Case**. The **Print One Objection** (OB92RS) screen opens.

The screenshot shows a software window titled "OB92RS" with a subtitle "Print One Objection" and "Page 1 of 1". The window contains a "Selection Criteria" form with the following fields and values:

- Tax Account No.: 10122
- TIN: 0000146798 (with "Find Individual" and "Find Enterprise" buttons)
- Taxpayer Name: REGISTRUM2047
- Tax Type: VALUE-ADDED TAX(VAT)
- Tax Period: 02 (2004)
- Assessment No.: 58965
- Objection No.: 020001

A "Run Report" button is located on the right side of the form.

2. In the **Objection No.** field, type the number of the objection case and then press **Enter**.

The account number, the TIN and name, the tax type, tax period and assessment number are displayed in the corresponding fields of the screen

- Click the **Run Report** button. The **Print One Objection** (OB92R) report is created. The following example is given for illustrative purposes only.

SIGTAS OB92R 02-APR-2010 02:58 PM	Print One Objection	Page 1 Of 1 MARGA
SELECTION CRITERIA		
Tax Account No.: 10122 TIN: 0000146798 Tax Type: VALUE-ADDED TAX(VAT) Tax Period: /		
OBJECTION DETAILS		
Objection No.: 20001 Tax Account No.: 10122 Tax Type: VALUE-ADDED TAX(VAT) Name: REGISTNM2047	Assessment No.: 58965 TIN: 0000146798 Tax Period: 02 / 2004	Reassessed: Closed Date:
Objection Doc. No.: 51866 Entered Date: 28-JAN-2009 Number of Days: 42g Objection Status: OPEN Reassessment No.: Objection: sdfs Result:		
OBJECTION STEPS		
Objection Step: REVIEW COMMITTEE Date Sent: 28-JAN-2009 Max. Days: 90 Response Date: 28-JAN-2009 Result: dd		
OBJECTION OFFICERS		
Officer Assigned Name	Start Date	End Date
ACHARD, STEFAN	28-JAN-2009	
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Creating a List of Objections Report

The **List Of Objections** (OB93R) report contains a list of objection cases sorted by tax type. You can view all the objection cases registered in SIGTAS, or you can narrow the results by specifying one or more criteria.

The report includes the following information for each objection case listed in the report:

- The total amount of tax, penalties and interest owed on the assessment (**Assess. Pend.**)
- The amount of the assessment that is being objected to (**Amount of Obj.**)
- The date the objection case was opened in SIGTAS (**Date of Appeal**)
- The number of days the objection case can remain at the specified objection step (**No of days**)
- The assigned officer(s) to the objection case [(**Current Officer(s)**).
- The date of the first objection step (**Sent Date**).
- The type of objection step (**Objection Step**).

The report also shows the following information for all the assessments that are listed in the report:

- The total amount owed (**Totals Assess. Pend.**)
- The total amount of all the assessment amounts that are being objected to (**Totals Amount of Obj.**)

To create the report, do as follows:

1. On the **Obj/Audit** menu, click **Objections**, and then **Print List of Objections**. The **List Of Objections (OB93RS)** screen opens.

2. To list all objection cases, proceed directly to step 4.
3. To narrow the results, specify one or more of the following criteria. Only objection cases that match the criteria that you specify will be included in the report.

Field	Description
Objection Status	Includes only objection cases with the specified objection case status.
Entered Date From	Includes only objection cases that were opened on or after the date specified.
(Entered Date) To	Includes only objection cases that were opened on or before the date specified.
Closed Date From	Includes only objection cases that were closed on or after the date specified. Note: If you specify the Closed Date From/To interval, you must set a value (Y or N) in the Reassess check box.
(Closed Date) To	Includes only objection cases that were closed on or before the date specified. Note: If you specify the Closed Date From/To interval, you must set a value (Y or N) in the Reassess check box.
Reassess	Check box. Specifies whether the report will include only objection cases with or without reassessments. Y = Includes objection cases with reassessments. N = Includes objection cases without reassessments Note: If this check box is set, then you must also specify the Closed Date From/To fields.
Officer No.	Includes only objection cases assigned to the specified objection officer. An LOV is available for selection. Note: If an officer's number is specified, the officer's name is displayed automatically in the Officer Name field.
Officer Name	Includes only objection cases assigned to the specified objection officer. Display mode only.

Creating an Impact of Objections by Tax Type Report

The **Impact Of Objections by Tax Type** (OB95R) report contains a list of objection cases sorted by tax type. This report includes the following information for each objection case:

- The tax liability or refund amount on the original assessment (**Assess Amount**)
- The tax liability or refund amount after the reassessment (**Reassess Amount**)
- The difference between the original assessment amount and the reassessment amount (**Difference**)

The report also shows the totals of these amounts for all the objection cases in the report for each tax type (**Subtotal**), and the total of these amounts for all the objection cases in the report (**Total**).

You can create a report that shows all the objection cases registered in SIGTAS, or you can narrow the results by specifying one or more criteria.

To create the report, do as follows:

1. On the **Obj/Audit** menu, click **Objections**, and then **Print Impact of Objections by Tax Type**. The **Print Impact of Objections by Tax Type** (OB95RS) screen opens.

2. To include all objection cases for all tax types, proceed directly to step 4.
3. To narrow the results, specify one or more of the following criteria. Only objection cases that match the criteria that you specify will be included in the report.

Field	Description
Objection Status	Includes only objection cases with the specified objection case status.
Entered Date From	Includes only objection cases that were opened on or after the date specified.
(Entered Date) To	Includes only objection cases that were opened on or before the date specified.
Closed Date From	Includes only objection cases that were closed on or after the date specified. Note: If you specify the Closed Date From/To interval, you must set a value (Y or N) in the Reassess check box.
(Closed Date) To	Includes only objection cases that were closed on or before the date specified. Note: If you specify the Closed Date From/To interval, you must set a value (Y or N) in the Reassess check box.
Reassess	Check box.

Field	Description
	<p>Specifies whether the report will include only objection cases with or without reassessments.</p> <p>Y = Includes objection cases with reassessments. N = Includes objection cases without reassessments</p> <p>Note: If this check box is set, then you must also specify the Closed Date From/To fields.</p>
IRD Officer No.	<p>Includes only objection cases assigned to the specified objection officer. An LOV is available for selection.</p> <p>Note: If an officer's number is specified, the officer's name is displayed automatically in the IRD Officer Name field.</p>
IRD Officer Name	Includes only objection cases assigned to the specified objection officer. Display mode only.
Tax Type	Includes only objection cases that pertain to the specified tax type. An LOV is available from the Maintain Tax Type (BT01) screen. This LOV is filtered. It only contains the types of tax for which objection cases were created.
Tax Period	Includes only objection cases that pertain to the specified tax period. An LOV is available from the Maintain Tax Periods (MF37S) screen.
TIN	Includes only objection cases that pertain to the specified taxpayer. If a TIN is specified, the taxpayer's name is automatically displayed in the Taxpayer Name field.
Taxpayer Name	Includes only objection cases that pertain to the specified taxpayer.
Objection Step	Includes only objection cases in the specified objection step. An LOV is available from the Maintain Objection Step (BT46) screen.

- Click the **Run Report** button. The **Impact Of Objections by Tax Type** (OB95R) report is created.

SIGTAS OB95R
02-04-2010
11:39 AM

Impact Of Objections by Tax Type

SELECTION CRITERIA

Objection Status: _____

Entered Date From: _____ To: _____

Closed Date From: _____ To: Reassess

IRD Officer Name: _____

Tax Type: VALUE-ADDED TAX(VAT) Tax Period: _____

TIN: _____ Objection Step: _____

Taxpayer Name: _____

Tax Type: VALUE-ADDED TAX(VAT)

Obj No	TIN	Name	assessment N	reassessment N	Assess Amoun	reassess Amoun	Difference
20002	00000579	FIRSTNAME1789 LASTNAME1789	46738		-18,249.48	0,00	-18,249.48
20001	000014679	REGISTNM:2047	58965		-25,279.05	0,00	-25,279.05
80001	025225045	SUPER CHAMPION DUMONDE	8954790001		0,00	0,00	0,00
70001	025225045	SUPER CHAMPION DUMONDE	8954810012		-35,135,135,10	0,00	-35,135,135,10
Subtotal:					-35,178,663,63	0,00	-35,178,663,63
Total:					-35,178,663,63	0,00	-35,178,663,63

Total Objections selected : 4

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Creating an Impact of Objections by Officer Report

The **Impact Of Objections by Officer** (OB96R) report contains a list of objection cases sorted by objection officers' names in alphabetical order. The following information is included for each objection case:

- The tax liability or refund amount on the original assessment per tax type (**Assess Amount**)
- The tax liability or refund amount after the reassessment per tax type (**Reassess Amount**)
- The difference between the original assessment amount and the reassessment amount per tax type (**Difference**)

The report also shows the totals of these amounts for all the objection cases in the report for each objection officer (**Subtotal**), and the total of these amounts for all the objection cases in the report (**Total**).

You can create a report that shows all the objection cases registered in SIGTAS, or you can narrow the results by specifying one or more criteria.

To create the report, do as follows:

1. On the **Obj/Audit** menu, click **Objections**, and then **Print Impact of Objections by Officer**. The **Print Impact Of Objections By Officer** (OB95RS) screen opens.

2. To create a report for all objection cases and all officers, proceed directly to step 4.
3. To narrow the results, specify one or more of the following criteria. Only objection cases that match the criteria that you specify will be included in the report.

Field	Description
Objection Status	Includes only objection cases with the specified objection case status.
Entered Date From	Includes only objection cases that were opened on or after the date specified.
(Entered Date) To	Includes only objection cases that were opened on or before the date specified.
Closed Date From	Includes only objection cases that were closed on or after the date specified. Note: If you specify the Closed Date From/To interval, you must set a value (Y or N) in the Reassess check box.
Closed Date (To)	Includes only objection cases that were closed on or before the date specified. Note: If you specify the Closed Date From/To interval, you must set a value (Y or N) in the Reassess check box.
Reassess	Check box.

Field	Description
	<p>Specifies whether the report will include only objection cases with or without reassessments.</p> <p>Y = Includes objection cases with reassessments. N = Includes objection cases without reassessments</p> <p>Note: If this check box is set, then you must also specify the Closed Date From/To fields.</p>
Officer No.	<p>Includes only objection cases assigned to the specified objection officer's number. An LOV is available for selection.</p> <p>Note: If an officer's number is specified, the officer's name is displayed automatically in the Officer Name field.</p>
Officer Name	<p>Includes only objection cases assigned to the specified objection officer. Display mode only.</p>
Tax Type	<p>Includes only objection cases that pertain to the specified tax type. An LOV is available from the Maintain Tax Type (BT01) screen. This LOV is filtered. It only contains the types of tax for which objection cases were created.</p>
Tax Period	<p>Includes only objection cases that pertain to the specified tax period. An LOV is available from the Maintain Tax Periods (MF37S) screen.</p>
TIN	<p>Includes only objection cases that pertain to the specified TIN. If a TIN is specified, the taxpayer's name is automatically displayed in the Taxpayer Name field.</p>
Taxpayer Name	<p>Includes only objection cases that pertain to the specified taxpayer.</p>
Objection Step	<p>Includes only objection cases at the specified objection step. An LOV is available from the Maintain Objection Step (BT46) screen.</p>

4. Click the **Run Report** button. The **Impact Of Objections by Officer** (OB96R) report is created based on the specified criteria. The following example is given for illustrative purposes only.

SITAS OFFER 02-04-2010 11:35 AM		Impact Of Objections by Officer		PAGE 1 OF 1 MARGA				
Selection Criteria Objection Status: OPEN Entered Date From: _____ To: _____ Closed Date From: _____ Total: _____ Reassess: _____ IRD Officer Name: TANG, ANNE Tax Type: _____ Tax Period: _____ TIN: _____ Objection Step: _____ Taxpayer Name: _____ Officer : TANG, ANNE								
Obj No	TIN	Name	Tax Type	Assess No	Reass No	Assess Amount	Reassess Amount	Difference
110001	0252250231	MOISE JUNIOR II JUNIOR2 BOB	TURNOVER	8954550001		-90,222.16	.00	-90,222.16
				Subtotal:		-90,222.16	0,00	-90,222.16
				Total:		-90,222.16	0,00	-90,222.16
TOTAL OBJECTIONS SELECTED :						1		
<small>ETHIOPIAN REVENUES AND CUSTOMS AUTHORITY-ETHIOPIA</small>								

Creating an Objection Additional Assessment Report

The **Objection Additional Assessments Summary (OB97R)** report shows the losses or gains to the revenue department as a result of objection cases. You can view the losses or gains for all objections, or you can narrow the results by listing only the objections that were opened or closed during a specific period, and/or the objections for a specific tax type or taxpayer.

The report contains the following three sections:

- Closed objection cases that contain reassessments which were objected to by the taxpayer but subsequently confirmed by the revenue department.
- Closed objection cases that contain reassessments which were objected to by the taxpayer and subsequently settled in favour of the previous assessment or modified.
- Opened objection cases sorted by the date the objection was opened, such as objection cases opened between 0 to 30 days ago (**Aged 0 – 30**) and objection cases opened between 31 to 60 days ago (**Aged 31 – 60**).

To create the report, do as follows:

1. On the **Obj/Audit** menu, click **Objections**, and then **Print Objection Additional Assessment Summary**. The **Objection Additional Assessment Summary (OB97RS)** screen opens.

The screenshot shows a software window titled 'OB97R' with a subtitle 'Objection Additional Assessment Summary' and 'Page 1 of 1'. The main content area is titled 'Selection Criteria' and contains the following fields and buttons:

- Entered Date From:** 02-APR-2009
- Entered Date To:** 02-APR-2010
- Closed Date From:** (empty)
- Closed Date To:** (empty)
- Tax Type:** (empty)
- TIN:** (empty)
- Taxpayer Name:** (empty)
- Buttons:** Run Report, Find Individual, Find Enterprise

2. **To view the losses or gains for all objections**, proceed to step 7.
3. **To view the losses or gains for objections that were opened during a specific time interval only**, proceed as follows:
 - ◆ In the **Entered Date From** field, enter the initial date of the interval. All objections that were opened on or after this date will be included.
 - ◆ In the (Entered Date) **To** field, enter the final date of the interval. All objections that were opened on or before this date will be included.
 - ◆ Proceed to step 7.
4. **To view the losses or gains for objections that were closed during a specific time interval only**, proceed as follows:
 - ◆ In the **Closed Date From** field, enter the initial date of the interval. All objections that were closed on and after this date will be included.
 - ◆ In the (Closed Date From) **To** field, enter the final date of the interval. All objections that were closed on or before this date will be included.
 - ◆ Proceed to step 7.
5. **To view the losses or gains for one tax type only**, proceed as follows:
 - ◆ Double-click in the **Tax Type** field, select a tax type and then click **OK**.
 - ◆ Proceed to step 7.
6. **To view the losses or gains for the objections of one taxpayer only**, in the **Taxpayer No.** field, type the TIN of the taxpayer then and press **Enter**.

Or

Click the **Find Individual** or **Find Enterprise** button, select the taxpayer and click **OK**.

The name of the selected taxpayer is automatically displayed in the **Taxpayer Name** field.

7. Click on the **Run Report** button. The **Objection Additional Assessments Summary** (OB97R) report is created. The following example is given for illustrative purposes only.

SIGTAS OB97R
02-APR-2010
10:40 AM

Page 1 of 1
MARGA

Objection Additional Assessment Summary

Selection Criteria
Entered Date From: 02-APR-2009 To: 02-APR-2010
Closed Date From: To:
Tax Type: TIN Taxpayer Name:

Tax Type: TURNOVER
Additional Assessments - Open
Aged - More 60

Obj. No	TIN	Taxpayer Name	Assess. No	Assessment Tax Amount	Start Date
100001	0252250239	MOISE JUNIOR II JUNIOR2 BOB	8954700001	0.00	20-OCT-2009
20002	000005799	FIRSTNAME1789 LASTNAME1789	46738	18,249.48	03-NOV-2009
				0.00	

Tax Type: VALUE-ADDED TAX(VAT)
Additional Assessments - Open
Aged - More 60

Obj. No	TIN	Taxpayer Name	Assess. No	Assessment Tax Amount	Start Date
100001	0252250239	MOISE JUNIOR II JUNIOR2 BOB	8954700001	0.00	20-OCT-2009
20002	000005799	FIRSTNAME1789 LASTNAME1789	46738	18,249.48	03-NOV-2009
				18,249.48	

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Note: It is also possible to enter any combination of the criteria mentioned in steps 3 to 6.

Creating an Objection Statistics Report

The **Objection Statistics** (OB94R) report contains statistics about the objection cases that were entered in SIGTAS between the dates that you specify in the **Print Objection Statistics** (OB94RS) screen.

To create the report, do as follows:

1. On the **Obj/Audit** menu, click **Objections**, and then **Print Objections Statistics**. The **Print Objection Statistics** (OB94RS) screen opens.

2. Select a start date or an end date or both:

To view statistics about all the objection cases that were entered starting at a certain date, in the **From Date** field enter the required date. The report will list all the objection cases that were entered on or after this date.

To view statistics about all the objection cases that were entered up to a certain date,

in the **To Date** field enter the required date. The report will list all the objection cases that were entered on or before this date.

Note: You can specify either a start date or an end date or both, but you must specify at least one of them.

- Click the **Run Report** button. The **Objection Statistics** (OB94R) report is created. The following example is given for illustrative purposes only.

SIGTAS OB94R		PAGE 1 OF 1		
02-04-2010		MARGA		
10:18 AM		Objection Statistics		
SELECTION CRITERIA				
From Date:	02-04-2009	To Date:	02-04-2010	
Opening Bal.	1			
Received During Period :	8			
Closed During Period :	0			
Closing Bal.	9			
Opened After Period :	0			
PER TAX TYPE				
<u>Tax Type:</u>	<u>Opening Bal.</u>	<u>Received</u>	<u>Closed</u>	<u>Closing Bal.</u>
VALUE-ADDED TAX(VAT)	1	3	0	4
TURNOVER	0	5	0	5
Total:	1	8	0	9
PER OBJECTION OFFICER				
<u>Objection Officer</u>	<u>Opening Bal.</u>	<u>Received</u>	<u>Closed</u>	<u>Closing Bal.</u>
ACHARD, STEFAN	1	1	0	2
BEAULIEU, JOHANNA	0	1	0	1
TANG, ANNE	0	1	0	1
Total:	1	3	0	4
PER STATUS (all objections) :				
<u>Status</u>	<u>No.</u>			
OPEN	9			
Total:	9			
PER OBJECTION STEP (all objections) :				
<u>Objection Step</u>	<u>No.</u>			
Total:	0			
ETHIOPIAN REVENUES AND CUSTOMS AUTHORITY-ETHIO				

About the Objection Statistics (OB94R) Report

The following table contains a description of the fields in the **Objection Statistics** (OB94R) report.

SIGTAS OB94R		PAGE 1 OF 1		
02-04-2010		MARGA		
10:18 AM		Objection Statistics		
SELECTION CRITERIA				
From Date:	02-04-2009	To Date:	02-04-2010	
Opening Bal.	1			
Received During Period :	8			
Closed During Period :	0			
Closing Bal.	9			
Opened After Period :	0			
PER TAX TYPE				
<u>Tax Type:</u>	<u>Opening Bal.</u>	<u>Received</u>	<u>Closed</u>	<u>Closing Bal.</u>
VALUE-ADDED TAX(VAT)	1	3	0	4
TURNOVER	0	5	0	5
Total:	1	8	0	9
PER OBJECTION OFFICER				
<u>Objection Officer</u>	<u>Opening Bal.</u>	<u>Received</u>	<u>Closed</u>	<u>Closing Bal.</u>
ACHARD, STEFAN	1	1	0	2
BEAULIEU, JOHANNA	0	1	0	1
TANG, ANNE	0	1	0	1
Total:	1	3	0	4
PER STATUS (all objections) :				
<u>Status</u>	<u>No.</u>			
OPEN	9			
Total:	9			
PER OBJECTION STEP (all objections) :				
<u>Objection Step</u>	<u>No.</u>			
Total:	0			
ETHIOPIAN REVENUES AND CUSTOMS AUTHORITY-ETHIO				

The following table contains a description of the fields in the **Objection Statistics** (OB94R) report.

Field	Description
Selection Criteria	This section contains the time interval specified in the Print Objection Statistics (OB94RS) submission screen.
Opening Bal.	The number of objection cases that were already opened at the beginning of the period.
Received During Period	The number of objection cases that were opened during the specified period.
Closed During Period	The number of objection cases that were closed during the specified period.
Closing Bal.	The number of objection cases that are opened at the end of the period (Opening Bal. + Received During Period – Closed During Period).
Opened after period	The number of objection cases that were opened after the period.

Per Tax Type section	
Tax Type	Heading under which the type of taxes are listed.
Opening Bal.	Heading under which the number of objection cases per tax type that were already opened at the beginning of the period are listed.
Received	Heading under which the number of objection cases per tax type that were opened during the period are listed.
Closed	Heading under which the number of objection cases per tax type that were closed during the period are listed.
Closing Bal.	Heading under which the number of objection cases per tax type that are opened at the end of the period are listed (Opening Bal. + Received – Closed).
Total	The totals for the Opening Bal, Received, Closed and Closing Bal columns.
Per Objection Officer section	
Objection Officer	Heading under which the objection officers' names are listed.
Opening Bal.	Heading under which the number of objection cases per objection officer that were already opened at the beginning of the period are listed.
Received	Heading under which the number of objection cases per objection officer that were assigned during the period are listed.
Closed	Heading under which the number of objection cases per objection officer that were closed during the period are listed.
Closing Bal.	The number of objection cases per objection officer that are opened at the end of the period are listed (Opening Bal + Received – Closed).
Per Status (all objections) section	
Status	Heading under which the statuses of the objection cases are listed.
No.	Heading under which the number of objection cases per status is listed.
Total	The total number of objection cases per status.
Per Objection Step (all objections) section	
Objection Step	Heading under which the objection case steps are listed, if any.
No.	Heading under which the number of objection cases per objection case step is listed, if any.
Total	The total number of objection cases that have passed through the specified objection step.

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