

5 Recommendations of Fourth TARC Report - Not Acceptable (CBDT)		
Chapter	Observation/Recommendation of TARC	Comments
XV	Research & Governance	
	<i>iii) External research collaboration</i>	
1.	l) Collaboration with external research organisations will need to include a framework for dissemination of research results, as external researchers and academics will be interested in sharing research results and getting them published in refereed accredited journals. (Section XV.4.b)	Not Acceptable
2.	m) Partnership and collaboration with external research organisation will not only be useful to the tax administration, but will also be of significant advantage to external research organisations as they can leverage their research investment from seed-funding that this engagement will bring to more substantial opportunities. (Section XV.4.b)	Not Acceptable
	<i>v) Human resources for research</i>	
3.	x) The Chief Economist in both the TPL and TRU should play an important role in identifying, guiding, monitoring and evaluating research topics. He will have to provide quality assurance of the tax administration's analytical work. He should be responsible for presenting the analysis, examining the evidence, and using analytical input to support the formulation of tax policy change and for internal administrative decisions. (Section XV.4.d)	Not Acceptable
4.	z) All IRS officers must publish at least one peer-reviewed research paper on topics of tax administration or tax policy before promotion to the grade of Commissioner. (Section XV.4.d)	Not Acceptable
5.	aa) If the research paper is published in research journals of national or international repute, the officer should be incentivised, either through a one-time award or by allowing one extra increment, so as to encourage more people to do the same. (Section XV.4.d)	Not Acceptable