

Confidential

DAFFE/CFA/FSM/EC/WD(00)4



Organisation de Coopération et de Développement Economiques
Organisation for Economic Co-operation and Development

OLIS : 17-Nov-1999
Dist. : 19-Nov-1999

PARIS

DIRECTORATE FOR FINANCIAL, FISCAL AND ENTERPRISE AFFAIRS
COMMITTEE ON FISCAL AFFAIRS

Or. Eng.

DAFFE/CFA/FSM/EC/WD(00)4
Confidential

Forum on Strategic Management
Sub-group on Electronic Commerce

SURVEY OF TAXPAYER SERVICE INITIATIVES USING NEW TECHNOLOGY

(Note by the Secretariat)

This note is submitted to the FSM Sub Group on Electronic Commerce FOR DISCUSSION AND APPROVAL at its meeting to be held on 29-30 November 1999 at the Château de la Muette.

For further information please contact:

Ms. Grace Perez-Navarro (Tel: 33 1 45 24 18 80 ; Fax: 33 1 44 30 61 36)

Mr. Michael Hardy (Tel: 33 1 45 24 85 23 ; Fax 33 1 44 30 61 36)

84440

Document complet disponible sur OLIS dans son format d'origine
Complete document available on OLIS in its original format

Or. Eng.

SURVEY OF TAXPAYER SERVICE INITIATIVES USING NEW TECHNOLOGY

Purpose

The purpose of this survey is to catalogue the use of the taxpayer service initiatives discussed in the paper, Electronic Commerce: A discussion paper on the Taxation Issues [DAFFE/CFA(98)50] (the discussion paper) by Member countries and to identify other taxpayer service initiatives and administrative benefits using new technology.

Completion Instructions

The preferred way of responding to this questionnaire is by typing your answers in an electronic copy of this document.

However you may provide your responses to this survey as a separate document if you wish. In this case, please clearly identify the Topic number and Question number in your response.

When completed please return this questionnaire either:

- by EDG: <http://appli1.oecd.org/daf/CFAForumSM.nsf>,
- by email: violet.sochay@oecd.org,
- by fax to: Violet Sochay at +33 1 44 30 63 13

We would appreciate your response no later than **xx xxxxxxxx 1999**.

If you have any questions or problems in understanding the questionnaire or in meeting the deadline, please contact Mr. Simon Woodside (e-mail): simon.woodside@oecd.org, (fax): +33 1 44 30 63 13.

Section 1 - Discussion Paper

The discussion paper [DAFFE/CFA(98)50] contained 8 implementation options (option 1 to 8) dealing with taxpayer service. The first 8 questions relate to these 8 options and seek to identify whether the option is in use in your country and asks for some details about the practical operation.

Where you are uncertain as to what is meant by a question, the discussion paper may provide clarification and should be consulted.

Question 1. The OECD Secretariat has identified websites for most Member countries at http://www.oecd.org/daf/fa/links/links_mem.htm. Please review the list for completeness and accuracy and advise us of any changes or updates that are required by providing the correct Internet addresses.

Question 1.1. If your country has a website, describe the information or facilities offered through the website (e.g. (a) information, such as tax legislation, rulings, case law, revenue statistics and forms which can be viewed and downloaded, (b) downloadable software applications or electronic forms, (c) customised responses for individual taxpayers based on their actual tax situation - in this case, how are the security issues addressed.)

Question 1.2. If your country has a website, how much use is made of the facility? What factors have you found that make the use of this technology beneficial? What factors have you found that do not make this technology suitable?

Question 2. Does your country use automated interactive telephone facilities to provide service to taxpayers?

Question 2.1. If yes, does the service provide answers to frequently asked questions or does it provide customised responses for individual taxpayers based on their actual tax situation - in this case, how are the security issues addressed and how is the interface between telephone system and taxpayer database achieved?

Question 2.2. If yes, how much use is made of the facility? What factors have you found that make the use of this technology beneficial? What factors have you found that do not make this technology suitable?

Question 3. Does your country provide a government sponsored e-mail address service for taxpayers that are highly mobile (e.g. itinerant workers, consultants, travelling salespersons etc)?

Question 3.1. If yes, describe how the service has been implemented, including any security features. (E.g. service hosted directly by the government or outsourced to an existing Internet e-mail account operator; post box facilities or re-direction facilities or both)

Question 3.2. If yes, how much use is made of the facility? What factors have you found that make the use of this technology beneficial? What factors have you found that do not make this technology suitable?

Question 4. Does your country conduct official correspondence with taxpayers via e-mail?

Question 4.1. If yes, how were the legal and technical issues on privacy, confidentiality and non-repudiation, for example, addressed?

Question 4.2. If yes, how much use is made of the facility? What factors have you found that make the use of this technology beneficial? What factors have you found that do not make this technology suitable?

Question 5. Does your country use direct transfers through the banking and financial system to provide taxpayer refunds or other payments to taxpayers?

Question 5.1. If yes, how much use is made of the facility? What factors have you found that make the use of this technology beneficial? What factors have you found that do not make this technology suitable?

Question 5.2. List the methods available in your country for taxpayers to make payments of their tax liabilities (e.g. cash, cheque, banking system transfers, periodic debit, credit cards, smart cards etc).

Question 5.3. What are the perceived costs and benefits of the methods listed under your answer to question 5.2?

Question 5.4. For each of the methods listed under your answer to question 5.2, how much use is made of the method?

Question 6. Does your country accept electronic filing or lodgement of taxation forms?

Question 6.1. If yes, please complete the following table:

Taxpayer Type	Annual Income Tax Return (Y or N)	Technical Method Used (e.g. Internet, EDI, VAN proprietary system etc.)	% of the taxpayer type making use of the facility	List Other Forms (e.g. periodic employee tax calculations, VAT/GST reconciliations, relief requests, amendments to forms etc.)
Individual				
Company				
Other Incorporation (trust etc - please specify)				
Other (please specify)				

Question 7. Does your country accept payments, like payroll deductions, linked to an automated periodic payment system?

Question 7.1. If yes, what is the range of payments accepted in this manner?

Question 7.2. If yes, how are reconciliations performed where the periodic payments are either greater than or less than the actual assessed requirement?

Question 7.3. If yes, how much use is made of this facility?

Question 8. In the case of new businesses or businesses changing ownership or contact details, does your country operate a system whereby the business can use a single process to inform two or more government departments about their changed circumstances?

Question 8.1. If yes, what are the range of registrations covered, or does one registration cover all arms of government?

Question 8.2. If yes, can registration be accomplished via electronic means and if so, by what methods?

Question 8.3. If yes, what information is provided in the registration process?

Question 8.4. How much use is made of this facility?

Section 2 - Other Service Initiatives

In addition to the options described in the discussion paper, countries may have developed other initiatives. One example could be the European Union TELER Project (AD1016) which is a project aimed at lowering the administrative burden on enterprises caused by data collection. This project had its origins in the collection of statistical information, but identified taxation as an area of application. A copy of the project report has been placed in the FSM EDG for your information. Another example is the use of facsimile services whereby taxpayers can request information by facsimile and receive an automated response by facsimile.

Question 9. Please describe any other service initiatives in your country that make use of new technology. These initiatives may be specific taxpayer service initiatives or more general service initiatives with potential application to taxpayers.

Section 3 - Initiatives to reduce costs or increase efficiency

Some of the initiatives described in the discussion paper may also have the benefit of potentially lowering administration costs or potentially increasing efficiency. For example, the use of telephone systems may allow for call centres to be established in a single location rather than in every office. This concentration of staff may improve the delivery of relevant and timely training to these staff. The use of e-mail may allow for more flexible working arrangements with staff working from home, potentially increasing productivity or lowering building lease expenses, for example.

Question 10. Does your country offer taxpayer inquiry services via the telephone?

Question 10.1. If yes, are you making use of “call centre” type arrangements for this service?

Question 10.2. If yes, is the facility provided by staff directly employed by the revenue authority or has this facility been “outsourced”?

Question 10.3. If call centre arrangements are used, what have been the challenges and benefits from this approach in your country’s experience?

Question 11. If your country makes use of e-mail services, has this been used to allow employees to work from home?

Question 11.1. If yes, what are the benefits you see from this approach (e.g. improved employee relations through flexible working arrangements, improved productivity, reduction of building lease expenses etc?)

Question 11.2. If yes, what are the challenges you have identified from this approach and what have you done to address the challenges (e.g. isolated employees and reduced productivity, excessive security complications, inconsistent advice etc?)

Question 11.4. If yes, how much use is made of this facility?

Question 12. Does your country allow employees to have remote access to your corporate systems (e.g. access to LAN via modem?)

Question 12.1. If yes, how is this achieved? (e.g. via Internet, VAN, proprietary network etc with passwords, PIN numbers, smartcards etc)

Question 12.2. If yes, what are the benefits you see from this approach? (e.g. improved efficiency of mobile staff - inspectors or project team members etc)

Question 12.3. If yes, what are the challenges you have identified from this approach and what have you done to address the challenges? (e.g. security issues etc)

Question 12.4. If yes, how much use is made of this facility?

Question 13. Are there any other benefits that your tax administration has derived from taxpayer service initiatives involving technology?

Thank you for the time and effort to complete this survey.