

## IOTA NEWS

# UPDATES ON THE SECRETARIAT

24.05.2022

### 133rd Executive Council Meeting of IOTA



The 133<sup>rd</sup> Executive Council Meeting of IOTA was held between 18<sup>th</sup>- 19<sup>th</sup> May 2022 in Paris, France hosted by the General Directorate of Public Finances of France. This event was the first in-person Executive Council Meeting after two years of virtual operation.

The 133<sup>rd</sup> EC meeting was opened by Marc Bugnon, the President of IOTA and Alix Perrignon de Troyes, the Executive Secretariat of IOTA as well as focused on the

forward look of the Organisation.

During the two-day of the event, just to mention the most remarkable topics on the agenda, e.g., the report on the IOTA's Secretariat activities, draft implementation of new strategy, budget and work programme were presented by the IOTA Secretariat and discussed by Executive Council.

20.05.2022

### Updated IOTA Work Programme 2022

The following changes have been made in relation to IOTA technical and administrative activities:

The next IOTA Talks will be held on 10 June 2022 from 9.00 to 12.30 (CEST)

Webinar "Identifying and Addressing Corruption Risks in Tax Administration" will be held on 15 June 2022.

Forum on Implementation of measures to counter BEPS will be held on 8-10 November 2022 in Budapest, Hungary.

8<sup>th</sup> Regional Meeting on BEPS for Eurasian countries (joint IOTA-OECD event) – dates and format are subject to further agreement between OECD and IOTA.



12.05.2022

## IOTA Workshop on Tax Gap Estimation and Use – Latest Developments



**Tax Gap Estimation and Use – Latest Developments’ was the theme of IOTA’s two-day digital workshop, held between 11<sup>th</sup> and 12<sup>th</sup> May 2022. The event welcomed 144 registered participants from 29 IOTA tax administrations and 13 from OECD/FTA countries.**

The workshop aimed to identify practical solutions for enhancing the administrative capacity of tax administrations in measuring tax gaps, with the final goal of improving tax administration performance. The tax gap provides a useful tool for understanding the relative size and nature of noncompliance and important information to the public on tax compliance, creating greater transparency in the tax system.

The event took place as a combination of digital Plenary Sessions and Group Discussion Sessions. The first Plenary Session of the event showcased the core topic of the workshop thorough the international organisations’ view with presenters including:

- *“Strengthening Compliance Gap Use into the Operational Activity of Tax Agencies”* presented by Mr. Stefano Pisani, International Monetary Fund
- *“Developments of Tax Gap Estimations in the EU”* presented by Ms. Marie Goppelsroeder and Mr. Günther Ebling, EU Commission

Covering the key theme of the workshop, the second Plenary Session put the IOTA countries’ approach in the spotlight. During the two days of the event the following countries shared their experience:

- Presentation by **Denmark**: *“The methodology and use of tax gap estimates in Denmark”* presented by Mr. Mikkel Bau Jungersen
- Presentation by **Italy**: *“Tax gap and tax policy analysis: the new Italian tax CGE (ITAXCGE) model”* by presented Mr. Paolo Di Caro
- Presentation by **Italy**: *“VAT gap estimation by bottom-up methodology: a machine learning approach”* presented by Mr. Carlo Leone Del Bello
- Presentation by **Norway**: *“Tax gap estimations for personal tax deductions by random audits”* presented by Mr. Arnstein Øvrum
- Presentation by **the Netherlands**: *“Programme Random Audits – Two different approaches to tax gap estimation”* presented by Mr. Lou Verberkt and Mr. Amrit Heppener
- Presentation by **United Kingdom**: *“Tax gap estimation and use”* presented by Mr. Mick Thackray,
- Presentation by **United Kingdom**: *“UK tax gap estimation - overview of methodologies and latest estimates”* presented by Ms. Linda Green

Attendees could raise questions during the Q&A at the end of each Session. In addition, participants were actively involved in Group Discussions and in a Final Panel Debate during the event.

31.05.2022

## **IOTA and OECD Jointly Organised the Next Regional Consultation on International Tax Matters for Eurasia**

**Intra-European Organisation of Tax Administrations (IOTA) and the Organisation for Economic Co-operation and Development (OECD) successfully co-hosted the next**

**regional consultation on international tax matters on 30<sup>th</sup> May 2022. This consultation followed the January consultation on the developments of the Two-Pillar Solution to address the tax challenges of digitalisation.**



OECD in partnership with IOTA continues organising a series of regional consultations to provide information, support active engagement and gather feedback from relevant stakeholders on matters of critical importance to the international tax agenda and discuss the ongoing work of the OECD. These regional consultations, held in a virtual format, are aimed at addressing international tax issues and urgent topics that tax administrators and policymakers are confronted with.

Welcome remarks by Alix Perrignon de Troyes (Executive Secretary, IOTA) and Ben Dickinson (Head of Global Relations and Development, Centre for Tax Policy and Administration, OECD) set the floor for the meeting, which brought together 185 government officials from 45 jurisdictions (IOTA members, as well as members and non-members of the Inclusive Framework) from the Eurasia region.

The OECD Secretariat provided an update on the work regarding the Two-Pillar Solution to address the tax challenges arising from the digitalisation of the economy, based on the latest public consultations documents released.

Participants were also informed about a new OECD work to help jurisdictions analyse the impact of Pillar Two measures on their tax incentives and understand the opportunities this can present to raise revenue.

Additionally, the OECD Secretariat presented the work carried out with regard to the economic impact assessment resulting from the implementation of the measures developed under Pillar One and Two.

The last session of the meeting covered Tax Inspectors Without Borders (TIWB) programmes and their role in assisting the implementation of international standards. There was also a brief update on the work of OECD and IOTA in implementing their respective capacity-building initiatives.

Participants took the opportunity to ask questions and seek clarification on the presented topics. They were also invited to reply to live poll questions during the presentations to gather feedback on the topics under discussion as well as to highlight areas of concern and identify areas/issues of priority for participating jurisdictions.

The event was co-chaired by Eugenijus Soldatkovas (Manager of IOTA Work Programme) and Laura Stefanelli (Tax Adviser of the Centre for Tax Policy and Administration at OECD).

IOTA and OECD expressed their continued support to the organisation of these consultations for the benefit of the tax administrators and policymakers of the region as more opportunities will arise for following on the developments on the Two-Pillar Solution to address the tax challenges of digitalisation and having their input and feedback, which is greatly needed.

# IOTA MEMBER NEWS

27.05.2022

## New Director General of the National Revenue Administration in Poland Appointed



**The National Revenue Administration in Poland has appointed a new Director General, Mr. Bartosz Zbaraszczuk, he took the office on 12<sup>th</sup> May 2022.**

Since 2000, Mr. Zbaraszczuk has been professionally connected with the tax administration. He has experience in tax jurisprudence and internal audit, he also dealt with the area of analyzes, audit and combating economic crime. In the years 2019-2020 he was the director of the Department for Supervising Controls at the Ministry of Finance. From May 2020, he was the director of the Revenue Administration Regional Office in Warsaw.

Mr. Zbaraszczuk has the qualifications of an internal auditor issued by the Minister of Finance and the CGAP (Certified Government Auditing Professional) certificate issued by the International Institute of Internal Auditors (IIA). He is a member of the State Examination Commission for Tax Advisory.

He attaches great importance to the exchange of experiences and cooperation between our tax administrations and external stakeholders.

IOTA congratulates Mr. Zbaraszczuk on his appointment and we wish him success in this new position!

04.05.2022

## The Portuguese Tax Administration Launched a New APP for Self-employed Taxpayers

ATGo is a newly developed mobile application (available on both iOS and Android operating systems) that allows self-employed taxpayers to easily comply with their tax obligations and manage their professional activities in a single point of access, an integrated and mobile environment. The Portuguese Tax Administration has recently launched a mobile application, called ATGo, aiming to simplify compliance with tax obligations for individual taxpayers who are self-employed without organized accounting, as well as reduce the context costs associated with compliance with these obligations and facilitate the management of their professional activities.



Portugal is one of the EU countries with the highest rates of self-employed individuals. Currently, approximately 1 million taxpayers have an open activity, therefore it is essential to make this application available to this segment of taxpayers.

The newly designed solution helps to change the paradigm of the user experience by concentrating different needs in a single access point, in an integrated mobile context, without the use of other channels to fulfill tax obligations, within the framework of a self-employed professional activity. This APP allows taxpayers to always have an immediate overview of the state of their professional activities at all times, helping them with the analysis and facilitating their interactions with the Portuguese Tax Administration.

Using ATGo, this segment of taxpayers can access:

- Invoice issuance and checking
- The details of their professional activity, such as VAT and personal income tax (PIT)
- Statistics with the main indicators of their professional activity, such as Income and Expenses; Professional Expenses by Category; Top 5 Customers...
- Evolution of income resulting from professional activity during the current year and by comparison with the same period in the previous year
- Tutorials and Humanized Help

Our intentions for the near future are to further develop the application as well as add new features, such as:

- Making payments by electronic means, such as Direct Debit
- Possibility to incorporate taxpayer feedback
- Search and invoice issuance using voice commands

The development of solutions such as the ATGo APP reinforces the technological innovation matrix of the Portuguese Tax Administration and its focus on providing personalized services tailored to the needs of different taxpayer segments.

Our goal is to simplify and reduce the costs associated with tax compliance, which means improved service, strengthening a positive relationship with taxpayers, in addition promoting economic competitiveness.

The App was developed under the project "Gia - Gestão Integrada de Atividade por Conta Própria (Integrated Management of Self-Employed Activity), in a multiplatform support", co-financed by the programs Compete 2020, Portugal 2020, and the European Union's European Regional Development Fund.

# UPCOMING ACTIVITIES

7th-9th June 2022, Budapest, Hungary

## Forum on Combating VAT Fraud

### “Cross-border VAT frauds in the post-pandemic area”

After more than two years since the outbreak of the pandemic, the IOTA Forum on Combating VAT Fraud will take place physically in Budapest with the VAT experts and auditors of the IOTA tax administrations. The purposes of this year’s Forum are the following:

- identify new fraud trends in cross-border VAT fraud;
- share concrete VAT fraud cases involving digital platforms (cryptocurrencies, Non-fungible tokens (NFTs), alternative payment platforms etc.);
- VAT fraud cases where administrative cooperation and the use of data have played a crucial role in the auditing activities.

This Forum meets once per year during its two-year Mandate, it provides delegates with an opportunity to discuss a wide range of topics, problems and issues relating to VAT fraud that are in line with the Forum mandate.

**NEW DATE! - 15th June 2022, Digital**

## Webinar on Identifying and Addressing Corruption Risks in Tax Administration

The IOTA webinar will offer opportunities for IOTA members to share good practices and efforts to prevent corruption and identify measures and methods to fight against corruption. The main objectives of this event are to share country examples of effective approaches to the efficient management of corruption risks, including internal mechanisms and processes implemented to detect and prevent corruption-related risks in tax administration.

More specifically the Webinar will:

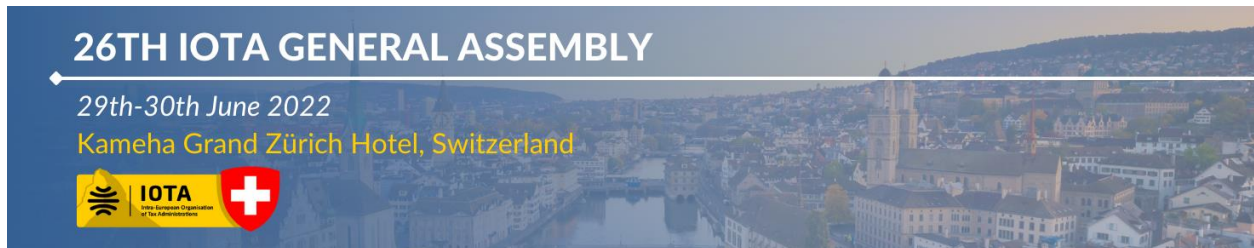
- Explore various risk management models, and identify high-risk areas of corruption to minimize the corrupt behaviour in tax administration;
- Explain the systematic approach in the fight against corruption and anti-corruption measures.

15th–16th June 2022, Oslo, Norway

## ISORA Workshop "Survey Completion and Data Usage"

A joint IOTA-OECD ISORA workshop is aimed at discussing good practices for ISORA preparation and completion as well as the use of the ISORA data by tax administrations.

The workshop will provide an opportunity for ISORA country co-ordinators and analysts using ISORA data to meet in person and discuss their approaches to complete ISORA survey, the ways to improve internal data collection processes, resolve complicated issues and share the best practices for completing the survey.



## 26th IOTA General Assembly

On 29<sup>th</sup> and 30<sup>th</sup> June 2022, the IOTA General Assembly will be held in Zürich under the Swiss Presidency. This year the technical session will follow the theme "Compliance and Trust: affecting tax behaviour while redefining the relationship between taxpayers and tax administrations" and the GA will address:

- Taxpayer psychology and behaviour: taxpayers' perspectives and attitudes to paying taxes, tools available to build tax ethics and tax morale, the importance of communication in trust-building.
- Embedding trust in the overall strategy of a tax administration: staff engagement in redefining the relationship between taxpayers and tax authorities.
- Extensive use of digital platforms and tools to change taxpayer behaviour and enhance trust and foster compliance.

Cooperation between governmental bodies: sharing information between different governmental bodies, use of a single digital identification, and legal boundaries for cooperation between governmental bodies.

# LATEST VIDEOS

Full event and invitation recordings:  
(for registered users of the IOTA Website)



## 26th IOTA General Assembly

On 29th and 30th June 2022, the 26th IOTA General Assembly will be held in Zürich, Switzerland. Please watch the official invitation video from the Swiss Presidency and the IOTA Secretariat to the 26th IOTA General Assembly.



## IOTA Workshop on Tax Gap Estimation and Use – Latest Developments

“Tax Gap Estimation and Use – Latest Developments” was the theme of IOTA’s two-day digital workshop, held between 11th and 12th May 2022.



## IOTA Workshop on Facilitation of Taxpayer Touchpoints

The IOTA Workshop on Facilitation of Taxpayer Touchpoints shared a unique perspective on member experiences, best practices of actions and strategies to improve and integrate unnecessary taxpayer touchpoints. The event was organised between 20th and 21st April 2022.

# LATEST PUBLICATIONS

## IOTA PAPER

### COVID-19 Exit Strategy in the Field of Debt Management

Like for all administrations, the functioning of the **Belgian General Administration for Collection and Recovery (GACR)** was severely impacted by the **Covid-19 pandemic**. At the start of and during the pandemic, a wide range of measures were taken to provide citizens and companies with financial breathing space, i.e. by providing faster refunds, halting recovery measures or being more flexible in granting payment plans. However, from the start it was clear that all such measures should be temporary in order to avoid taxpayers considering those exceptional measures as new general practice, which in turn could lead to increased non-compliance and may prove to be difficult to counter.

