



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

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# Digitalization of Tax Administration

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## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### The structure of the final report



01

Experience of the countries of the Task Force

02

Digital transformation of tax administration of  
Kazakhstan

03

The perspectives of tax digitalization development and  
suggestions for improving cooperation between tax  
administrations of BRITACOM countries



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Amendments have been made to the tax legislation, legislation on electronic digital signature, on insurance, on personal data, on banking legislation, etc.



Not all countries apply compulsory declaration. In some cases, they are submitted in writing on oath; they are provided only by certain categories (civil servants, employers).

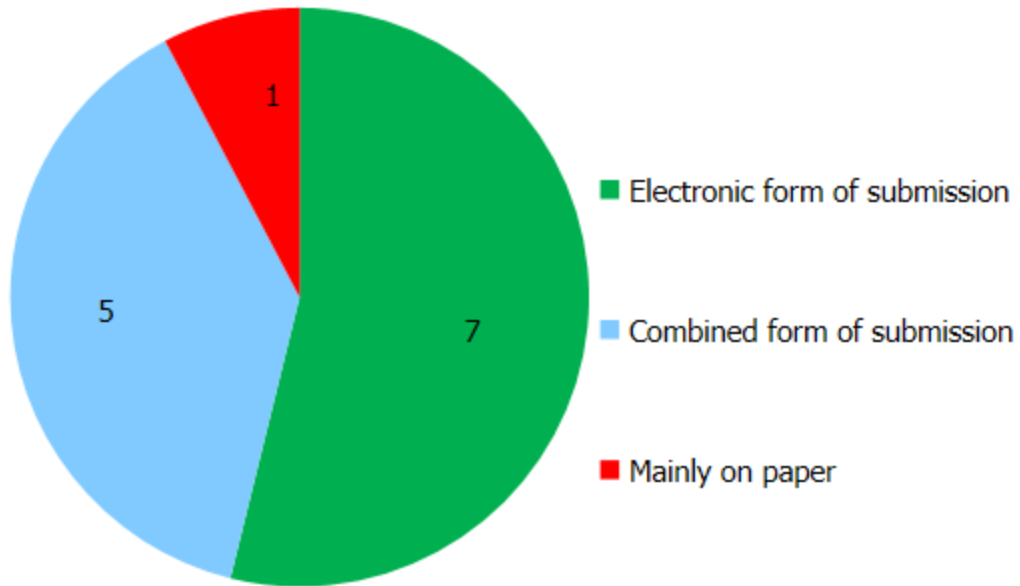


Not all countries have legislation providing for taxation of foreign persons engaged in electronic commerce. In some cases, e-commerce is administered by conducting a tax audit.



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ELECTRONIC SUBMISSION OF DECLARATIONS



DIGITALIZATION OF RETAIL TRADE





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7 countries are studying the possibilities of using Blockchain technology in tax administration



2 out of 13 countries respondents use artificial intelligence in the field of tax administration



As part of the application of blockchain technology, pilot is conducted to control smart contracts for electronic payment receipts.

The SUNAT system (*risk management*) has programmed verification actions aimed at taxpayers with the greatest potential for non-compliance with tax legislation.



Risk management system has big data analytics tools (*identification of hidden patterns and anomalies, mathematical modeling, in-depth analytics and identification of relationships, artificial intelligence*)



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Angola has implemented SIGT (*Integrated Tax Management System*) and SIIAT (*Integrated Computer Information System*). Physical tax receipt was replaced with electronic payment documents. Payment process is automated and centralized (*in real time*). Portal has been introduced for the taxpayer as a virtual tax inspection



In Armenia, all taxes are paid to one account number. Electronic payments for taxes and customs duties have been introduced. "Single Window" platform is used for export-import activities



Bangladesh applies electronic registration of taxpayers. VAT automation project has been implemented - electronic VAT registration and auto-filling of the monthly VAT declaration



In Hungary, eSZJA (*electronic declaration of income tax*), Online Számla (*online invoice reporting system*) have been introduced



"My AADE live" project has been implemented in Greece in order to simplify procedures and improve registration processes for taxpayers



Electronic invoices, unification of income tax filing form were introduced in Indonesia.



National portal of electronic tax services ("single window"), the single tax base on taxpayers have been introduced in Iran



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

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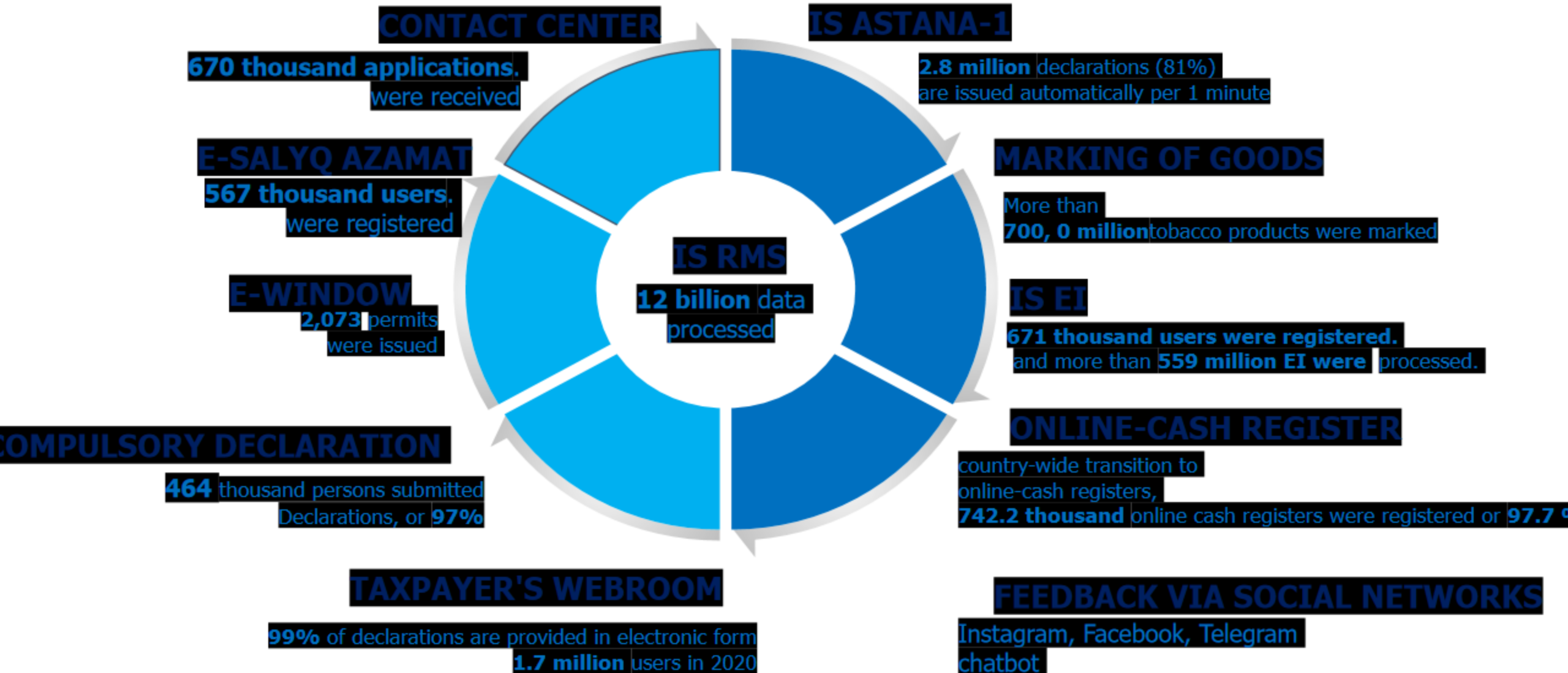


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All the countries - respondents identified the following effects of digitalization in the tax sphere as the main ones:

-  Increase in budget revenues
-  Reducing the shadow economy
-  Improving the efficiency of the processes of monitoring compliance with tax legislation;
-  Real-time data collection and processing
-  Increase of investment attractiveness due to transparency and simplification of administrative procedures through electronic transactions;
-  Improving the quality of public services, providing convenience for taxpayers;
-  Exclusion of the use of hard copies;
-  Increasing the level of tax culture among taxpayers.



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application of BLOCKCHAIN technology, Big data and risk management systems;



digitization of commercial transactions, the use of digital documents;



development of an integrated application system;



digitalization of 100% of services (on the principle of a single window), the introduction of digital audit and desk control;



availability of highly qualified IT specialists, etc.

### Suggestion:

1. Forum for exchange of experience in the field of digitalization of tax administration
2. Providing professional consulting services
3. Visit to the tax administration with successful digitalization of tax administration



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# THANKS