



The 6th BRITACOF

Shared Progress in Taxpayer Service for a Better Business Environment

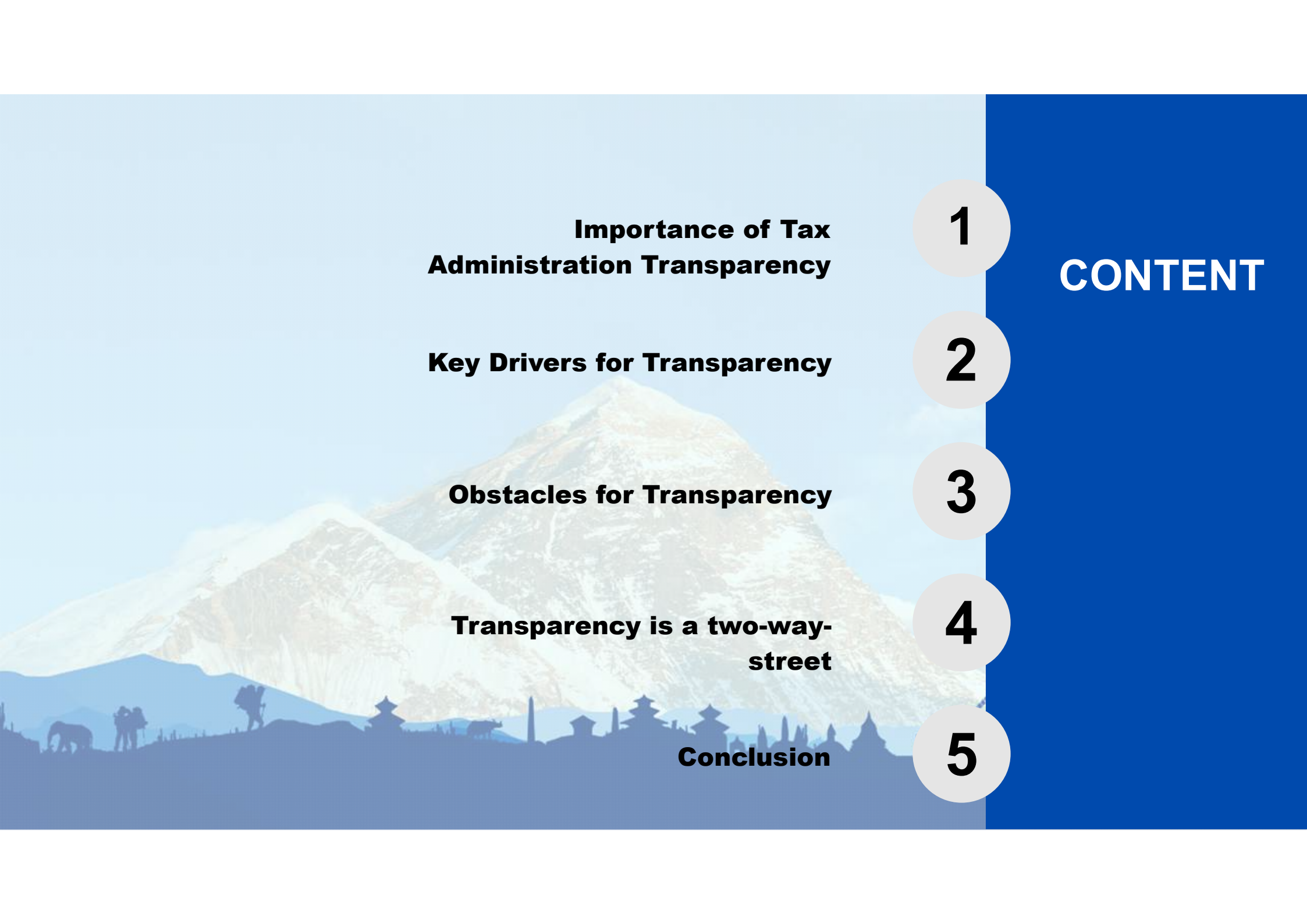
9-11 September 2025 | Kathmandu, Nepal



Tax Administration Transparency

Prof. Dr. Christian Kaeser | Global Head of Tax | Germany - Siemens AG, BDI, BIAC, ICC





**Importance of Tax
Administration Transparency**

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Key Drivers for Transparency

2

Obstacles for Transparency

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**Transparency is a two-way-
street**

4

Conclusion

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CONTENT

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Importance of Tax Administration Transparency



Improved Compliance & Tax Collection

- *Transparency increases the taxpayers understanding of compliance obligations*
- *It increases the perceived fairness and willingness to comply*
- *It improves the interaction between taxpayer and tax administration*

Improved Tax Certainty & Investment Climate

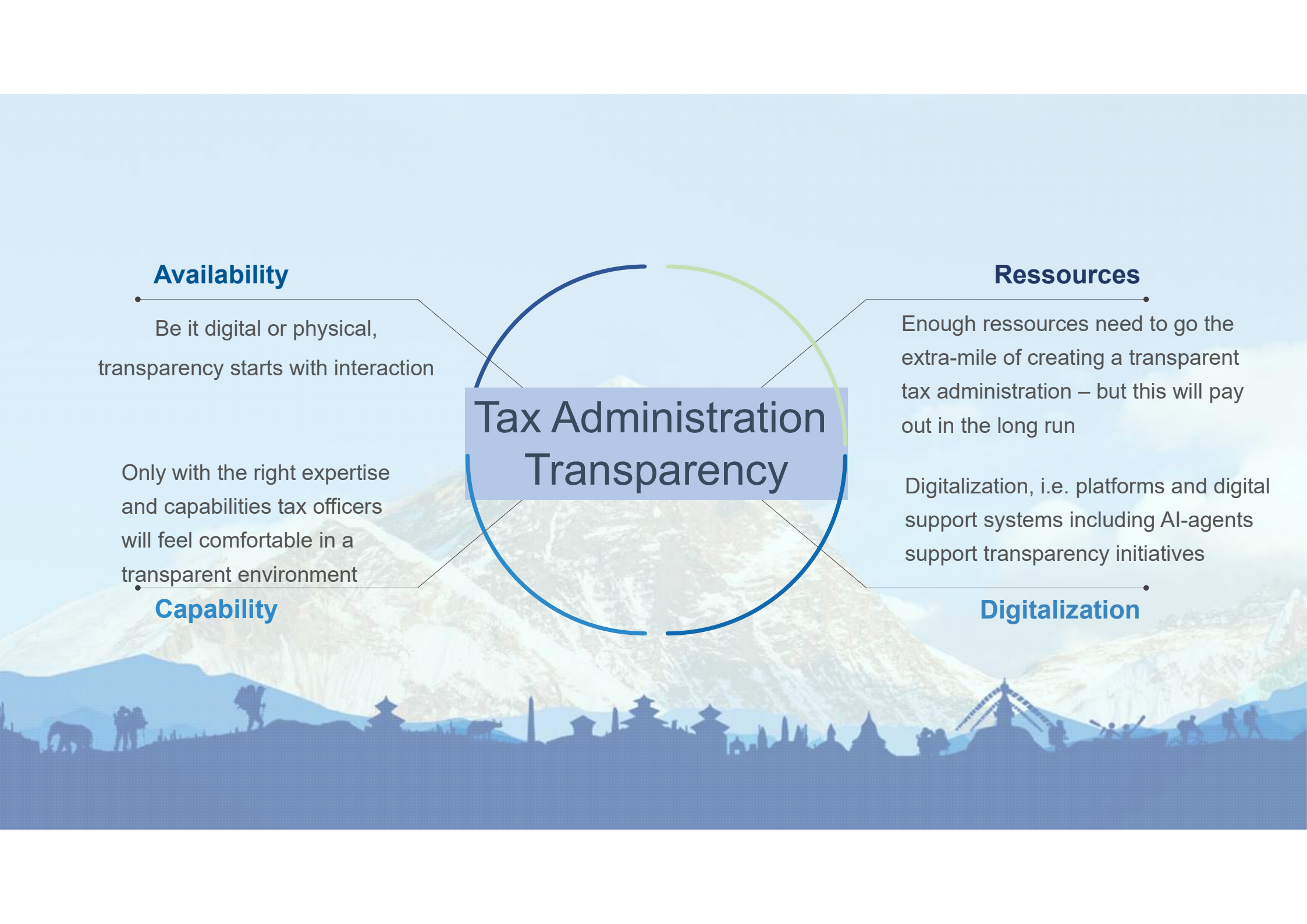
- *Transparency results in more certainty*
- *Tax certainty positively influences the Investment Climate*
- *Especially cross-border investments focus on tax certainty*





2

Key Drivers for Transparency



Tax Administration Transparency

Availability

• Be it digital or physical, transparency starts with interaction

Only with the right expertise and capabilities tax officers will feel comfortable in a transparent environment

Capability

Ressources

• Enough ressources need to go the extra-mile of creating a transparent tax administration – but this will pay out in the long run

Digitalization, i.e. platforms and digital support systems including AI-agents support transparency initiatives

Digitalization

3

Obstacles for Transparency



01

Complexity

- Business Models
- Tax Law (e.g. P2)
- Organizational Set Up

Self-Understanding

02

- Understanding of public law (subordination)

03

Lack of Ressources

- Transparency starts with an extra-effort
- But will generate productivity over time

Incentives

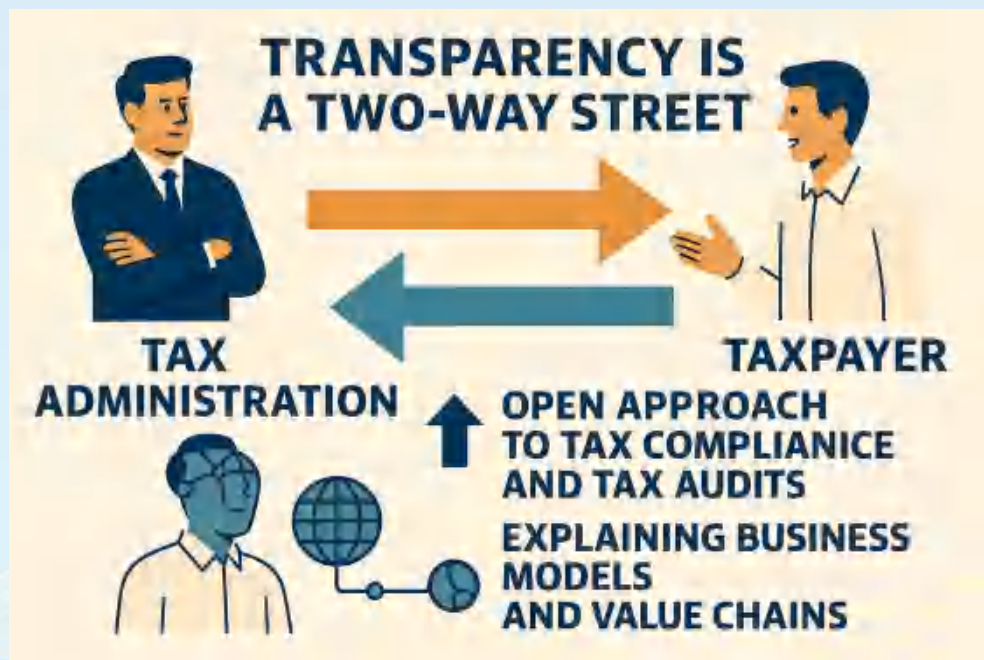
04

- If the tax administration staff is incentivized on different parameters

The background of the slide features a stylized illustration. In the foreground, a dark blue silhouette of a city skyline is visible, including various buildings and a windmill. Behind the city, a range of mountains is depicted, with the central peak being the most prominent and covered in snow. A caravan of people and animals, including camels and horses, is shown in silhouette, traveling across a path that leads towards the mountains. The sky is a light blue with soft, white clouds. A dark blue horizontal bar is positioned at the top of the slide, containing the number 4.

4

**Transparency
is a two-way-
street**



- Taxpayers need to be transparent, too
- This includes approach to handling compliance and audits
- Explain value chains and business models
- Especially relevant for digital and new business models

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Conclusion





Thank you