

## *Chapter 7*

### **Collection**

*The collection of outstanding returns and payments is important for maintaining high levels of voluntary compliance and citizen's confidence in the overall tax system. This chapter comments on tax administration performance in managing the collection of outstanding debt, and describes the features of a modern tax debt collection function. It goes on to provide examples of approaches applied by administrations to prevent debt being incurred.*

## Introduction

The collections function involves taking action against those who do not file a return on time, and/or do not make a payment when it is due. Even with the growth in “pre-filled or no return” approaches over past years (see Chapter 4), the filing of a tax return or declaration still remains the principal means by which a taxpayer’s liability is established in the majority of jurisdictions participating in this publication. Although 2019 on-time filing rates averaged between 79% and 88%, around 100 million returns were not filed on time that year (see Chapter 4). It is important therefore that administrations continue to focus efforts on improving the timely collection of late and outstanding returns.

Looking at the collection of late payments, all but one administration participating in the survey report staff resources being devoted to taking action to secure the payment of overdue tax payments.<sup>1</sup> Information provided in 2019 by 52 of these administrations, attributes around 11% of total tax staff numbers to the collection function (see Table D.4).

The legislative framework provides tax officials with powers that enable them to undertake certain actions in relation to the management of debt, the collection of amounts overdue and the enforcement actions that can be taken against delinquent debtors. The 2019 edition in this series had a section summarising the availability of such management, collection and enforcement powers and their usage by tax administrations (OECD, 2019<sub>[1]</sub>). While the survey underlying this year’s edition did not take a closer look at this topic, it is fair to assume that the availability and usage of such powers has not significantly changed.

This chapter:

- takes a brief look at the features of a modern tax debt collection function and the elements of a successful tax debt management strategy
- comments on tax administration performance in managing the collection of outstanding debt
- provides examples of preventive approaches to debt being incurred.

Although the data covered by this report is pre-pandemic, it also briefly comments on the impact of the COVID-19 pandemic on the debt collection function, and this will be assessed more fully in a future edition of this series.

## Features of a debt collection function

To maintain high levels of voluntary compliance and confidence in the tax system, administrations must ensure that their debt collection approaches are both “fit for purpose” and meet taxpayer’s expectations of how the system will be administered. This means not only taking firm action against taxpayers that knowingly do not comply, but also using more customer service style approaches where taxpayers want to meet their obligations but for understandable reasons, such as short term cash-flow issues, are not able to do so. Increasingly, tax administrations are taking an end-to-end or systems view of their processes and researching the reasons why returns may not been filed or payments made. They are also using information about the taxpayer’s previous history, to identify patterns and/or anomalies.

The 2014 report *Working Smarter in Tax Debt Management* (OECD, 2014<sub>[2]</sub>) provided an overview of the modern tax debt collection function, describing the essential features as:

- **Advanced analytics** – that make it possible to use all the information tax administrations have about taxpayers to accurately target debtors with the right intervention at the right time.

- **Treatment strategies** – the collection function needs a range of interventions, from those designed to prevent people becoming indebted, to measures to support taxpayers make payments and to tough enforcement measures where appropriate.
- **Outbound call centres** – which make it possible to efficiently pursue a large number of debts.
- **Organisation** – debt collection is a specialist function and is usually organised as such. The right performance measures and a continuous improvement approach help drive desired outcomes.
- **Cross border debts** – the proper and timely use of international assistance is crucial, particularly the “Assistance in Collection Articles” in agreements between jurisdictions.

The 2019 report *Successful Tax Debt Management: Measuring Maturity and Supporting Change* (OECD, 2019<sup>[3]</sup>) provides further insights into the elements of a successful tax debt management strategy, setting out four strategic principles that tax administrations may wish to consider when setting their strategy for tax debt management. These principles focus on the timing of interventions in the tax debt cycle, from consideration of measures to prevent tax debt arising in the first place, via early and continuous engagement with taxpayers before enforcement measures, to effective and proportionate enforcement and realistic write-off strategies. The underlying premise for these principles is that focusing on tackling debt early, and ideally before it has arisen, is the best means to minimise outstanding tax debt. The report also contains an overview of a *Tax Debt Management Maturity Model* and a compendium of successful tax debt management initiatives.

### Box 7.1. Country examples: Programmes and tools to advance debt management

#### Ireland: The Debt Management Services application

In March 2019, the Irish tax administration (Revenue) introduced the new Debt Management Services application (DMS) to provide advanced profiling of cases and deliver significantly increased capacity for compliance and enforcement activities. This development has fundamentally reshaped and enhanced debt management capacity such that Revenue can now continuously monitor all businesses registered with them.

A new systemised compliance process notifies customers of late returns and payments eliminating the vast majority of routine case administration. The increased capacity, in tandem with a more agile and responsive case management structure, allows Revenue to speedily adapt its response to customer behaviour. This enables earlier engagement with non-compliant taxpayers. For those who fail to respond, Revenue can move swiftly to take the appropriate enforcement action. The substantial increase in enforcement activities leads to an increase in successful compliance and collection outcomes.

To support viable businesses seeking to be voluntarily compliant but having tax payment difficulties, a new online Phased Payment Arrangement facility was introduced which significantly improves the application and approval process and allows the customer to self-manage certain aspects of the arrangement.

Recently, the flexibility of DMS was clearly demonstrated in the manner in which it was quickly adapted to implement critical government support for business with tax payment difficulties due to the COVID-19 pandemic. This allowed businesses to warehouse or “park” certain tax debts for periods of time, tailored according to the needs of the individual businesses. DMS will also manage customised programmes for repayment of the debts at a future date.

### Box 7.1. Country examples: Programmes and tools to advance debt management (continued)

#### Russia: Integrated debt management and administration system

In order to improve debt management and streamline the procedure for property seizure, the Federal Tax Service of Russia began to digitalise behavioural information about taxpayers. There are in total 10 risk factors (digital markers) that may trigger enforcement. The digital markers represent certain features of taxpayers' actions that indicate potential fraud and may serve as a trigger to activate the property forfeiture decision. The markers include information on whether the taxpayer is selling their property or is attempting to flee the country to avoid enforcement.

The decision of property forfeiture is processed automatically, based on the analysis of information received about the taxpayer's behaviour. Whenever the system identifies a risk factor, it automatically launches the process of property seizure, with the communications using different wording depending on the triggered marker. Implementation of this new system has allowed for a six-fold reduction in labour costs.

In 2020, taking into account the temporary moratorium on the application of penalties and interim measures due to COVID-19, the budget of the Russian Federation received USD 73.5 million due to the implementation of this new system.

#### Spain: New services in the field of tax collection

During 2020, the Spanish Tax Agency (AEAT) launched two new initiatives dedicated exclusively to tax collection and assisted by specialised operators in that matter.

The first was REC@T: a national telephone helpline for assistance and processing in tax collection. Using a system of secure identification (Cl@ve Pin) this help line offers the following services in 2021, which will be progressively increased over time:

- information on tax debt demands and seizures
- processing deferrals to the enforcement period
- direct debits for applications and deferral agreements
- telephone payment
- frequently asked questions regarding the impact of the COVID-19 pandemic.

Table 7.1. Spain: Usage of national telephone hotline for assistance and processing in tax collection

Year	Number of calls handled
2019	304 581
2020	486 881
2021	658 730

*Note:* The 2019 figure corresponds to the previous assistance service and the 2021 figure is estimated based on a linear projection of the actual data for the period January-March 2021.

The system allows for “proof of transaction” documents for all the procedures possible in REC@T. Taxpayers have expressed their satisfaction with the service in the phone survey conducted after the call.

### Box 7.1. Country examples: Programmes and tools to advance debt management (continued)

The second initiative was the launch of two new calculators to assist taxpayers in the field of tax collection:

- The *calculator of payment deadlines* provides personalised answers on the deadline to pay taxes and other debts managed by AEAT, and also allows for the verification of the debt status and gives information on possible actions by AEAT.
- The *calculator of interests and deferrals* gives detail on interest accrued by tax debts and other debts managed by AEAT. This service is divided into three blocks: calculation of interest on deferrals and instalments; calculation of interest on late payment of tax debts; and calculation of interests on non-tax debts managed by AEAT. It also informs the taxpayer about the interest rate and its breakdown in days.

Table 7.2. Spain: Usage of the calculators in the field of debt collection, 2020

Calculator	Number of users in 2020
Payment deadlines	14 720
Interests and deferrals	44 062

See Annex 7.A. for links to supporting material.

Sources: Ireland – Office of the Revenue Commissioners (2021), Netherlands Tax Administration (2021), Federal Tax Service of Russia (2021) and Spanish Tax Agency (2021).

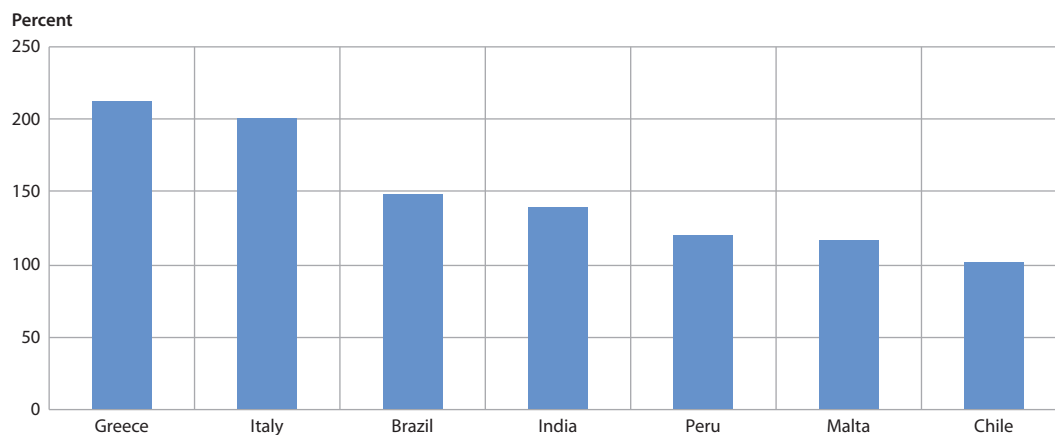
## Performance in collecting outstanding debt

The total amount of outstanding arrears remains very large, in the region of EUR 2.1 trillion. For survey and comparative analysis purposes, “total arrears at year-end” is defined as the total amount of tax debt and debt on other revenue for which the tax administration is responsible, that is overdue for payment at the end of the fiscal year. This includes any interest and penalties. The term also includes arrears whose collection has been deferred (for example, as a result of payment arrangements). “Collectable arrears” is the total arrears figure less any disputed amounts, amounts that are not legally recoverable, or arrears which for other reasons are unable to be collected, but where write-off action has not yet occurred. Despite those efforts to make data comparable, care needs to be taken when comparing specific data points as the administration of taxation systems and administrative practices differ between countries.

In 2019, the average arrears to net revenue ratio was 32%. However, as in past years, it remains heavily influenced by the very large ratios of a small number of jurisdictions (Brazil, Chile, Greece, India, Italy, Malta and Peru) that show ratios above 100%. If these jurisdictions are removed, the average reduces to around 15% of net revenue (see Figures 7.1. and 7.2. as well as Table D.19).

Looking at collectable tax arrears, the 2019 data for 43 jurisdictions shows that on average 55% of the total arrears are considered collectable (see Table D.19). However, Figure 7.3. illustrates well the differences between jurisdictions: in some jurisdictions almost all arrears are considered collectable, while in others almost all arrears are considered not collectable.

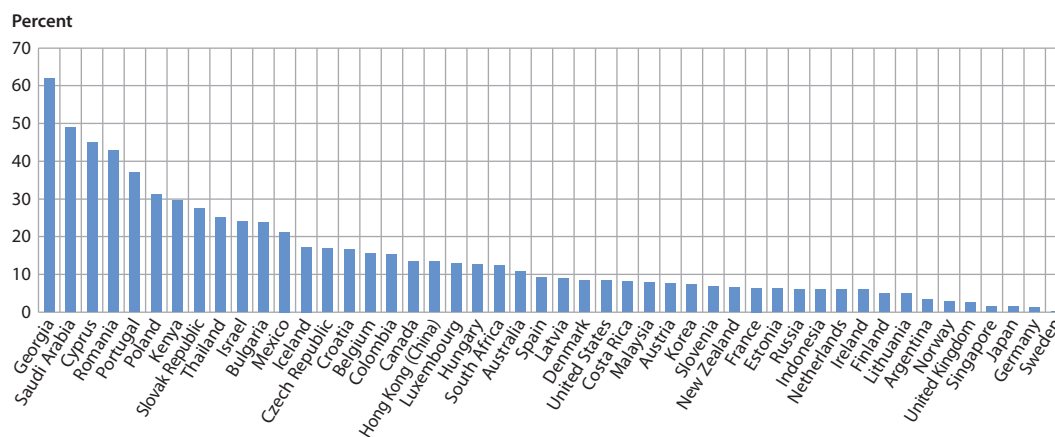
Figure 7.1. Total year-end arrears as a percent of total net revenue, 2019 – Administrations with a ratio above 100%



StatLink  <http://dx.doi.org/10.1787/888934271530>

Source: Table D.19 Arrears: Closing stock, collectable arrears, and arrears relating to state owned enterprises.

Figure 7.2. Total year-end arrears as a percent of total net revenue, 2019 – Administrations with a ratio below 100%

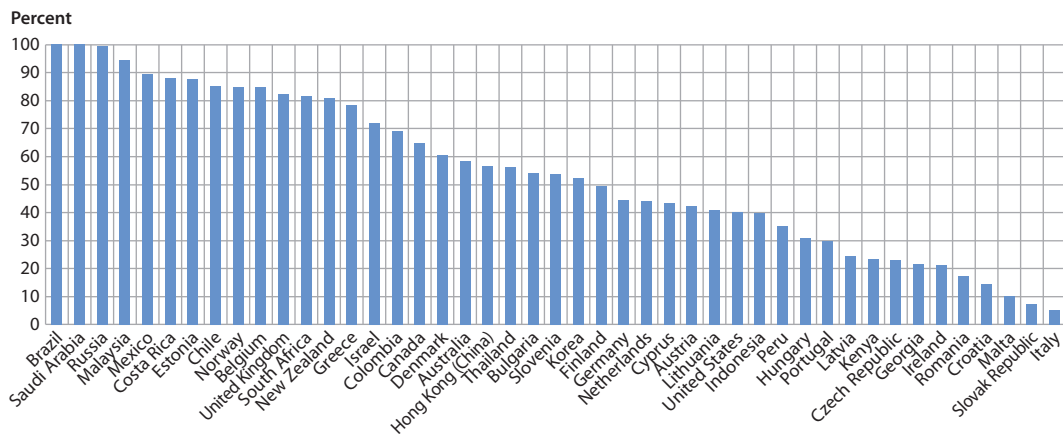


StatLink  <http://dx.doi.org/10.1787/888934271549>

Note: Data for Indonesia relates to 2018.

Source: Table D.19 Arrears: Closing stock, collectable arrears, and arrears relating to state owned enterprises.

Figure 7.3. Total year-end collectable arrears as percentage of total year-end arrears, 2019

StatLink <http://dx.doi.org/10.1787/888934271568>

Note: Data for Germany and Indonesia relate to year 2018.

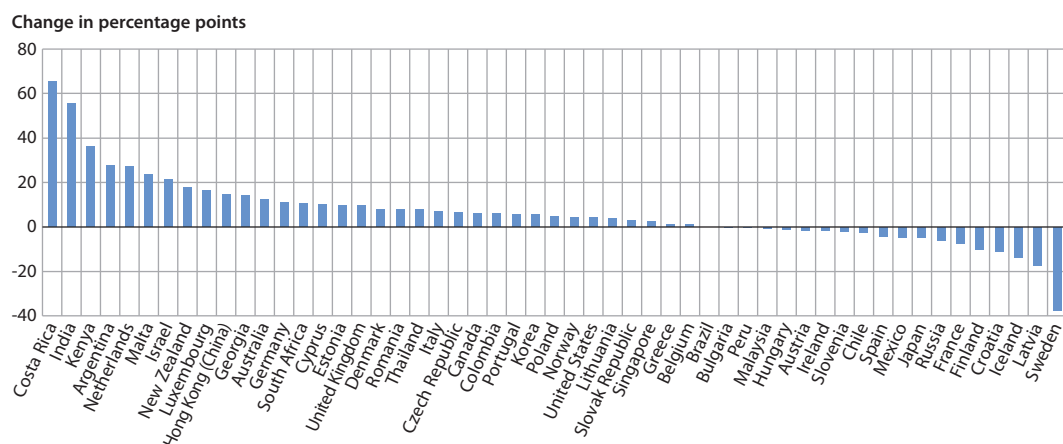
Source: Table D.19 Arrears: Closing stock, collectable arrears, and arrears relating to state owned enterprises.

Figures 7.4 and 7.5. show the change of arrears (total and collectable) between 2018 and 2019. While in most jurisdictions the amounts of arrears remained relatively steady, there are some exceptions in both directions.

In looking at the amount of arrears for the main tax types (see Table 7.3.), it seems that individuals are more likely to pay on time than businesses. The average ratio of corporate income tax (CIT) arrears to CIT net revenue collected is around 38% and the ratio for value added taxes (VAT) is around 30%. At the same time, the ratio for personal income tax (PIT) is much lower at around 17%.

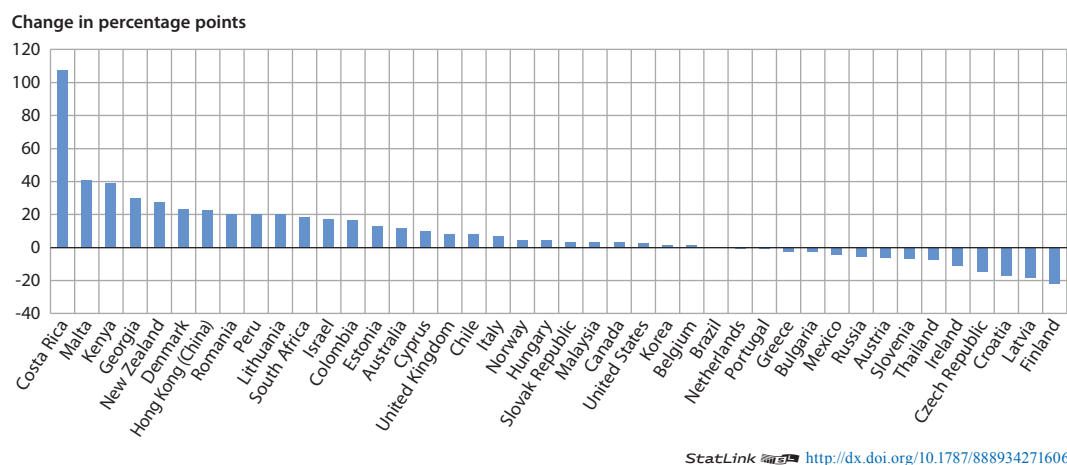
At around 7%, the ratio is the lowest for employer withholding taxes (WHT). However, this is expected, as employers are responsible for forwarding those taxes to the administration on behalf of their employees and have no right over the amounts.

Figure 7.4. Movement of total arrears between 2018 and 2019

StatLink <http://dx.doi.org/10.1787/888934271587>

Source: Table D.21 Arrears: Movement between 2018 and 2019.

Figure 7.5. Movement of collectable arrears between 2018 and 2019



Source: Table D.21 Arrears: Movement between 2018 and 2019.

Similar to what has been observed above in relation to the ratio of total arrears to total net revenue, the average ratios by tax type are considerably lower when excluding outliers, i.e. administrations that show ratios above 100% for a tax type (see Table 7.3).

Table 7.3. Average ratio of year-end arrears to net revenue collected by tax type, 2019

Tax type	Average ratio	Average ratio for administrations with ratio below 100%
CIT arrears as percentage of CIT collected (45 jurisdictions)	37.5	22.6
PIT arrears as percentage of PIT collected (46 jurisdictions)	17.3	11.3
Employer WHT arrears as percentage of PIT collected (35 jurisdictions)	6.5	6.5
VAT arrears as percentage of VAT collected (43 jurisdictions)	30.2	16.8

Note: The table shows the average ratios for jurisdictions that were able to provide the information for the year 2019. The number of jurisdictions for which data was available is shown in parentheses.

Source: Table D.20 Arrears in relation to collection by tax type.

## Preventive approaches

The range of actions undertaken by tax administrations to prevent debt from arising and to collect outstanding arrears continues to evolve. Advances in predictive modelling and experimental techniques as reported in the OECD report *Advanced Analytics for Better Tax Administration* (OECD, 2016<sup>[4]</sup>) and in the compendium of successful tax debt management practices contained in the OECD report *Successful Tax Debt Management: Measuring Maturity and Supporting Change* (OECD, 2019<sup>[3]</sup>) are helping many administrations better match interventions with taxpayer specific risk. The approaches used fall into one of the following categories:

- Predictive analytics, which tries to understand the likelihood of certain outcomes and, as regards debt collection, includes modelling the risk that an individual or company will fail to pay as well as models that attempt to assess the likelihood of insolvency or other payment problems.



- Prescriptive analytics, which is about predicting the likely impact of actions on taxpayer behaviour, so that tax administrations can select the right course of action for any chosen taxpayer or group of taxpayers. (OECD, 2016<sup>[4]</sup>)

Many administrations are blending both practices and have trialled a variety of approaches aimed at changing “taxpayer behaviour.” As pointed out in Chapter 5, two-thirds of administrations are using behavioural insight methodologies or techniques. These practices have the potential to transform the approach to tax debt as administrations move away from the “one-size-fits-all” approaches (where it is cost-effective to do so) and instead try to identify:

- which cases should be subject to an intervention
- when to intervene (for example, even before a return or payment might be due)
- which type of action would achieve the best cost-benefit outcome.

Box 7.2 illustrates the approaches taken by some administrations.

### Box 7.2. Country examples: Preventing debt from arising

#### **Belgium: Studying the impact of behavioural techniques on tax compliance**

The General Administration for Collection and Recovery under the Belgian Federal Public Service (FPS) Finance has been running a series of behavioural experiments, studying the impact of behavioural techniques such as simplification, deterrence and promoting a moral duty to be tax compliant. Several randomised controlled trials on paper letters were set up with scientifically based effect measurements.

A consistent picture emerged across these experiments: simplifying communication substantially increases compliance, deterrence messages have an additional positive effect but promoting the moral duty to be tax compliant seems to be generally ineffective, and often backfires in this context. The set-up of these trials and their results are published (De Neve et al., 2021<sup>[5]</sup>).

From an operational point of view, these findings were and are still being used to fine-tune communication towards taxpayers. They helped to raise payment compliance by 9 percentage points in the debt collection area, leading to EUR 22 million of advanced payments, which is a high return on the investment.

In another project using behavioural insights, tax assessments of taxpayers facing financial hardship were altered using behavioural insights in order to nudge them to apply for supporting measures such as instalment arrangements as soon as possible in the tax collection process. These targeted messages resulted in a 15% increase in instalment arrangements, which is beneficial for both taxpayers (debt prevention) and the tax administration (workload reduction).

See Annex 7.A. for links to supporting material.

#### **Hungary: Behavioural insights elements in tax debt management**

A pilot project launched in Hungary by the Ministry of Finance and the National Tax and Customs Administration (NTCA) aimed, amongst other things, to test the impact of new types of payment notifications. It was based on behavioural science methods, and took into account international best practice and the specificities of the Hungarian tax system.

### Box 7.2. Country examples: Preventing debt from arising *(continued)*

It examined whether it was possible to increase the volume of voluntary payments by modifying the content or form of payment notifications. At the time of sending out the notifications, 21 000 individual entrepreneurs with a tax debt of between HUF 10 thousand and HUF 1 million were selected. Half of the randomly selected taxpayers received a traditional payment notice while the other half received the newly designed notice.

When designing the new letters, the main guiding principle was to prioritise the tasks of the taxpayers. Greater emphasis was placed on clear wording and using personalised content, and detailed legal references were removed with further information made available through direct links instead.

The form was also redesigned, and NCTA followed the principles of behavioural science to create clear and easy to follow instructions that were also clear about the consequence of non-compliance. Additionally, NCTA used colour highlighted text boxes to help improve this further.

The new-type notification increased the payment ratio by 1.4% on average, but the increase was even higher, 2.9%, for those with a debt of at least HUF 100 thousand. The results of the project showed that by making NTCA communication clearer, the payment of arrears, compliance with tax payment deadlines and voluntary compliance can be encouraged in a very cost-effective manner. The NTCA is now looking to incorporate this learning into general practice.

See Annex 7.A. for links to supporting material.

#### **Singapore: Use of data tools and analytics models**

Inland Revenue Authority of Singapore (IRAS) has leveraged data tools and analytics models to identify/prioritise cases with high risk factors for earlier interventions to improve tax collection rates. Three such tools are elaborated on below:

- **A Business Presence Indicator Dashboard to help identify inactive entities:** In the past, IRAS would learn about companies having ceased business after the commencement of enforcement actions. Using a more data-led approach to help IRAS take more targeted and effective actions, IRAS developed Business Presence Indicators (BPIs), which made use of 30-plus data items (e.g. reported revenue, owned assets, contributions to employee provident funds), to help gauge whether a company was likely to have business operations in the relevant year. IRAS have been able to use the BPIs to better customise enforcement actions and has streamlined the process for officers to access the BPI information.

As a result of the use of BPI information and the BPI Dashboard, IRAS achieved the following:

- Customised enforcement actions: IRAS made use of BPI to customise the pre-filing reminders and nudged ex-directors of companies with no BPIs to submit a Waiver to File form instead of sending them a generic enforcement reminder.
  - Reduction in futile work and prevention of further non-compliance: IRAS also made use of BPI to take targeted enforcement action against non-filer companies, including waiving the requirements to file tax returns if specific conditions were met. These targeted measures allowed more efficient allocation of enforcement resources.
- **Behavioural insights and digital tools to prevent debt from arising:** To leverage taxpayers' natural systems, IRAS conducted a pilot of including calendar notes on payment due dates into the SMS reminders for the IRAS Demand Note (DN) for late tax payments. This allowed individual taxpayers to synchronise due dates indicated on their SMS reminders into their mobile smartphones or calendars.

### Box 7.2. Country examples: Preventing debt from arising *(continued)*

The pilot was conducted from June to October 2019 on a sample size of about 6 700 taxpayers and IRAS observed an uplift in compliance with DN for taxpayers who received the enhanced SMS with a calendar synchronisation feature. Following the successful pilot, IRAS scaled up deployment to all DN SMS reminders sent to individual taxpayers from 2020.

- **Digital tools to prevent debt from arising:** An e-service for individuals and corporate taxpayers to apply for tax instalments and manage their GIRO payment plans has been introduced. (GIRO is an automated electronic payment service which allows payments to be made directly from bank accounts to billing organisations, following the bank account holder's authorisation.)

IRAS receives about 85 000 contacts a year on instalment payment matters. Now, instead of calling IRAS, taxpayers can self-help using the new digital service if they wish to shorten the number of instalments, appeal for extended instalments, re-active their GIRO arrangements, or cancel them. Taxpayers can also apply for instalments for multiple tax types within a single transaction.

99% of these request were automatically processed by the digital service, relieving officers' time in handling the contacts and the manual processing of the instalment plan requests. Since implementation in September 2019, the take-up rate was 43% in Year 1 and it has increased to 65% in Year 2.

*Sources:* Belgium – Federal Public Service Finance (2021), Hungary – National Tax and Customs Administration (2021) and Inland Revenue Authority of Singapore (2021).

## Debt collection in light of the COVID-19 pandemic

Understanding the impact of the COVID-19 pandemic on citizens and businesses, many tax administrations reacted swiftly and suspended debt recovery actions, such as taking money directly from wages or bank accounts and asset seizures and sales. Instead, tax administrations offered taxpayers easier access to payment plans or extensions to existing plan durations. (CIAT/IOTA/OECD, 2020<sup>[6]</sup>)

These measures aimed to prevent hardship or significant cash-flow concerns, to help stabilise the wider economy. However, it is likely that those actions have further increased the debt ratios described in the previous sections.

While it will be possible to analyse this in the 2021 edition of this series (which will comment on fiscal year 2020 data), it is important to underline the importance of considering the economic impact of restarting debt recovery actions and less generous payment plan terms when planning for the post pandemic recovery.

## Note

1. In the 2019 edition, the tax administrations for Chile and Iceland reported not being responsible for debt collection (OECD, 2019[1]). While this is still the case in Chile, it has changed in Iceland when on 1 May 2019 the debt collection function was transferred from the Directorate of Customs to the Directorate of Internal Revenue.

## References

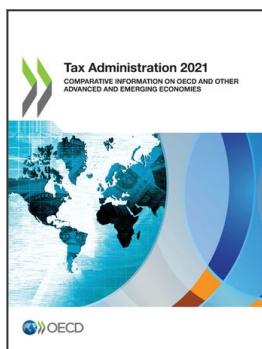
- CIAT/IOTA/OECD (2020), “*Tax administration responses to COVID-19: Measures taken to support taxpayers*”, *OECD Policy Responses to Coronavirus (COVID-19)*, OECD Publishing, Paris, <http://dx.doi.org/10.1787/adc84188-en>. [6]
- De Neve, J. et al. (2021), “How to Improve Tax Compliance? Evidence from Population-Wide Experiments in Belgium”, *Journal of Political Economy*, Vol. 129/5, pp. 1425-1463, <http://dx.doi.org/10.1086/713096>. [5]
- OECD (2019), *Successful Tax Debt Management: Measuring Maturity and Supporting Change*, OECD, Paris, <https://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/successful-tax-debt-management-measuring-maturity-and-supporting-change.htm> (accessed on 1 September 2021). [3]
- OECD (2019), *Tax Administration 2019: Comparative Information on OECD and other Advanced and Emerging Economies*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/74d162b6-en>. [1]
- OECD (2016), *Advanced Analytics for Better Tax Administration: Putting Data to Work*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264256453-en>. [4]
- OECD (2014), *Working Smarter in Tax Debt Management*, OECD Publishing, Paris, <https://dx.doi.org/10.1787/9789264223257-en>. [2]

## *Annex 7.A*

### **Links to supporting material (accessed on 1 September 2021)**

- Box 7.1 – Spain:
  - Links to a presentation and a video on the national telephone helpline for assistance and processing in tax collection: presentation: [www.oecd.org/tax/forum-on-tax-administration/publications-and-products/spain-helpline-for-assistance-and-processing-in-tax-collection.pdf](http://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/spain-helpline-for-assistance-and-processing-in-tax-collection.pdf), and video: [https://youtu.be/H9erraJ6s\\_Y](https://youtu.be/H9erraJ6s_Y)
  - Link to videos on Cl@vepin: [www.agenciatributaria.es/AEAT.internet/PIN\\_24H/videos.shtml](http://www.agenciatributaria.es/AEAT.internet/PIN_24H/videos.shtml)
  - Link to AEAT website to register for Cl@vepin: [https://www.agenciatributaria.gob.es/AEAT.sede/en\\_gb/procedimientoini/GC27.shtml](https://www.agenciatributaria.gob.es/AEAT.sede/en_gb/procedimientoini/GC27.shtml)
  - Links to a presentation and a video illustrating the new tools in the field of debt collection: presentation: [www.oecd.org/tax/forum-on-tax-administration/publications-and-products/spain-new-tools-in-the-field-of-debt-collection.pdf](http://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/spain-new-tools-in-the-field-of-debt-collection.pdf), and video: [https://youtu.be/q\\_xJrGIneRc](https://youtu.be/q_xJrGIneRc)
  - Link to the calculators to assist taxpayers in the field of tax collection: [www.agenciatributaria.es/AEAT.internet/Inicio/La\\_Agencia\\_Tributaria/Campanas/Campanas/Herramientas\\_de\\_asistencia\\_virtual/Herramientas\\_asistencia\\_Recaudacion/Herramientas\\_asistencia\\_Recaudacion.shtml](http://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Campanas/Campanas/Herramientas_de_asistencia_virtual/Herramientas_asistencia_Recaudacion/Herramientas_asistencia_Recaudacion.shtml)
- Box 7.2 – Belgium: Link to a video describing a series of behavioural experiments run by the Belgian General Administration for Collection and Recovery: <https://youtu.be/JedLnJp0NdU>
- Box 7.2 – Hungary: Link to a video on a pilot project to test the impact of new types of payment notifications: <https://youtu.be/3mnuDHOCi-E>





**From:**

## **Tax Administration 2021**

Comparative Information on OECD and other Advanced and Emerging Economies

**Access the complete publication at:**

<https://doi.org/10.1787/cef472b9-en>

### **Please cite this chapter as:**

OECD (2021), "Collection: 0", in *Tax Administration 2021: Comparative Information on OECD and other Advanced and Emerging Economies*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/0f501549-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.