

Chapter 1

Introduction

In the aftermath of the global financial crisis many revenue bodies around the world have been required to identify opportunities to reduce the costs of their administration as part of broader public sector cost-cutting efforts. At the same time, countries have generally demanded that their agencies, including revenue bodies, remain responsive to community expectations around the need to maintain high standards of service delivery.

During 2011 the Forum on Tax Administration (FTA), via its Taxpayer Services Sub-Group (TSG), conducted a study entitled *Working smarter in revenue administration – Using demand management strategies to meet service delivery goals*. The study aimed to identify the service demand management processes that revenue bodies had in place and what steps they took to understand the root causes of service demand and how that knowledge was applied to either reduce demand or shift it to more cost-efficient channels. Among other things, the study found that:

- despite having implemented multi-channel service models and setting service objectives to shift taxpayers to self-service and the online channel, many revenue bodies were continuing to experience high demand on their more expensive in-person and inbound call channels;
- most revenue bodies were measuring demand through a variety of methodologies and technologies such as manual processes, call centre and workload control systems and databases that provide useful information on volumes, trends and demand topics; however, these methodologies were typically costly, time-consuming, labour intensive and, most importantly, not effective for determining the root causes of demand;
- generally speaking, internal revenue body governance processes for managing service demand were immature – fragmented, incomplete, and/or lacking co-ordination.

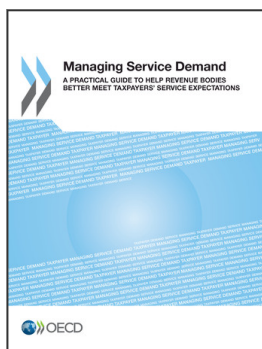
The findings and recommendations of the study were subsequently discussed by the FTA's Bureau in early 2012, as a result of which it was decided that there would be value in developing a practical guide on an end-to-end process for managing service demand. The Australian Taxation Office agreed to take the lead in developing a practical guide, working in close collaboration with TSG delegates.

Methodology

The guide was prepared by the Australian Taxation Office (ATO), supported by a task group of 12 countries (Canada, Chile, Finland, Ireland, Japan, Korea, Mexico, New Zealand, Norway, Switzerland, Turkey, and United Kingdom) and the OECD Secretariat.

While the guide draws on a governance model and process framework developed by the ATO for its own purposes it has been “generalised” to have broad international application. It is also supported by a set of case studies provided by participating countries to demonstrate revenue body approaches and experiences to particular aspects of managing service demand.

An early version of the draft guide was discussed in detail with members of the FTA Taxpayer Services Sub-group in September 2012 and the feedback given enabled further refinement of the draft guide.



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