

Preface

Regardless of the origins and the particular specifics of the environment in which revenue bodies' systems have developed, all revenue bodies share a common interest in technological solutions that can improve their performance. The successful application of information technology will determine the future success of revenue bodies in managing compliance risks and meeting rising service expectations.

Within the context of an increasingly connected digital society with heightened taxpayer expectations, the introduction of Big Data technology combined with advanced analytics and increased digital presence creates an opportunity to deliver significant improvements in the way countries' tax systems operate and connect. They also offer the opportunity to consider moving more to a real-time tax system and to explore new options for managing taxes, countering fraud, dealing with the shadow or hidden economy and assessing how assets are actually being used.

This report explores how technology can help revenue bodies to address issues of compliance and service delivery, primarily by focusing on the use of Big Data, Smart Portal Solutions and Natural Systems. In so doing, it provides a digital maturity model for administrations to use in their strategic and operational planning in these areas to self-assess their operations.

I would encourage administrations to adopt a systematic approach to identifying which emerging technologies may have the potential to impact the delivery of tax services in the future. The environment is changing quickly and unless administrations are alert to these technology changes, they risk not being able to transact with taxpayers in the manner that makes tax compliance easier.

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