

Foreword

Tax Administration of the future series

This report is one of three produced in 2016 by the FTA with a particular focus on how technological and business developments can be leveraged by tax administrations to help realise operational and programme efficiencies and improve their effectiveness.

While the three reports have consistent themes around the use of data, changing customer expectations and the role of emerging technologies, they take different perspectives.

- *Technologies for better tax administration: a Practical Guide for Revenue Bodies* explores how tax administrations can utilise emerging technologies to further enhance their electronic services. It also offers a framework for administrations to assess the maturity level of these services.
- *Rethinking tax services: the changing role of tax service providers in SME tax compliance* looks at developments in the domain of tax service providers and explores how tax administrations can better co-operate with them to improve outcomes for SME taxpayers.
- *Advanced Analytics for Tax Administration: Putting data to work* provides practical guidance on how tax administrations are using analytics to support compliance and service delivery.

Caveat

Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore this document and the observations it makes need to be interpreted with this in mind. Care

should be taken when considering a country's practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.

Abbreviations and acronyms

2FA	Two-Factor Authentication
API	Application Programming Interface
ATO	Australian Taxation Office
BI	Business Intelligence
CDO	Chief Data Officer
CIO	Chief Information Officer
CPC	Centralised Processing Centre
CRM	Customer Relationship Management
COTS	Commercial Off-The-Shelf
ERP	Enterprise Resource Planning
FTA	Forum on Tax Administration
FTS	Federal Tax Service (the Russian Federation)
GST	Goods and Services Tax
HMRC	Her Majesty Revenue and Customs (the United Kingdom)
IRAS	Inland Revenue Authority of Singapore
IT	Information Technology
IVR	Interactive Voice Response
KYC	Know Your Customer
NFS	No Filing Service
NLSR	Natural Language Speech Recognition
PAYE	Pay-As-You-Earn
PIN	Personal Identification Number

PKI	Public Key Infrastructure
SCM	Supply Chain Management
SME	Small and Medium Enterprises
SMS	Short Messaging Service
SKAT	Danish Customs and Tax Administration
SQL	Structured Query Language
SSL	Secure Socket Layer
SUS	System Usability Scale
UXD	User Experience Design
VAT	Value Added Tax
XML	eXtensible Mark-up Language



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