

## *Chapter 5*

### **Findings and recommendations for leveraging new technologies in tax administrations**

*This chapter summarises the key findings from the previous chapters and sets out recommendations that revenue bodies may consider in order to leverage Big Data, portal solutions and natural systems.*

## Findings

Technology is playing an increasingly important role in the economy and society. Technological innovations are disrupting existing markets and value chains and impacting how we live our lives as well as how we access an increasing range of the services we use. Many of these changes are linked to the exponential growth in the use of mobile devices, and the new services which they support. These services draw heavily on access to Big Data, the internet of things and to lower-cost and larger volume data storage options.

These new technologies are also *disrupting* the work of revenue bodies, requiring them to reconsider the way they operate, the way they manage service and compliance risk, and, importantly, how in light of this and the increasing levels of digital maturity in all societies, they support the development of environments and services that make tax compliance less burdensome for taxpayers.

Big Data technology with improved access to data and new data sources that can be accessed in real-time or near real-time, and the ability to combine data and analytics, hold tremendous promise for transforming decision making in revenue bodies. They also offer revenue bodies the opportunity to extract better business value out of existing data and thereby transform the support they provide to taxpayers in meeting their tax commitments while also improving tax compliance, reducing taxpayer burden, and increasing levels of taxpayer trust.

## Recommendations

Drawing on the conclusions set out in this report, it is recommended that tax administrations:

- *Consider how they maximise the opportunity Big Data presents in the effective administration of their tax systems, paying particular attention to the need for a clear vision that establishes data as a strategic asset, and being willing to critically examine business processes and activities rather than simply adding better data into existing work practices;*
- *Examine how they support the effective delivery of services to taxpayers in light of the opportunity to use smart portals and to support the delivery of services through third party systems, noting that such approaches provide them the opportunity to personalise information to taxpayers, particularly when this data is accessible in real time;*
- *Utilise the Digital Maturity Models for Big Data Management, and for Smart Portal and Natural Systems, to assist them in assessing*

their current level of digital maturity and to identify specific areas for further attention;

- *Increase their monitoring of new and emergent technologies* that have the potential to disrupt both the delivery of services to taxpayers and the more broader management of revenue collection; and
- *Continue to share best practices and experiences* with other FTA members to stimulate further co-operation in advancing the practices of revenue bodies in the delivery of digital services to taxpayers, particularly considering the use of emergent technologies.



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