



IOTA WORK PROGRAMME

2012

The associate members may choose participation in up to 11 technical events from the attached list, excluding AG meetings.

Draft Work Programme for 2012 (SUMMARY)

I.A. Technical Events - Case Study Workshops

No; Code	Event	Target Audience	Date 2012	Planned Venue
CS1_2012	Case Study Workshop The Use of False or Fictitious Invoices to Avoid the Payment of VAT	Intermediate event for Auditors experienced in the identification and detection of potential Input Tax Frauds	15 - 17 February	Berne, Switzerland
CS2_2012	Case Study Workshop Methods of Identifying Taxpayers Involved in Cross-border Activities	Advanced workshop for Administration staff experienced in cross border cooperation	16 - 18 May	Budapest, Hungary
CS3_2012	Case Study Workshop Auditing Individuals and Legal Entities in the Use of e-Money	Beginners' event for Tax officers wishing to develop their skills and learn good practices in auditing the use of e-money.	19 - 21 September	Tbilisi, Georgia
CS4_2012	Case Study Workshop Tackling VAT Losses Amongst Large Businesses	Advanced event for staff responsible for risk management, detection & prevention for VAT avoidance and evasion in Large Businesses	12 - 14 December	Budapest, Hungary

Work Programme for 2012 (SUMMARY)

I.B. Technical Events - Area Group Activities

No; Code	Event	Target Audience	Date 2012	Planned Venue
AG1_2012 PDVF	Area Group Activity Prevention and Detection of VAT Fraud	Area Group members	25 - 27 January	Helsinki, Finland
AG2_2012 DM	Area Group Activity Debt Management	Area Group members	7 - 9 March	Baku, Azerbaijan
AG3_2012 SMB	Area Group Activity Strategic Management: Benchmarking	Area Group members	25 - 27 April	Basel, Switzerland
AG4_2012 PDVF	Area Group Activity Prevention and Detection of VAT Fraud	Area Group members	12 - 14 September	Vilnius, Lithuania
AG5_2012 DM	Area Group Activity Debt Management	Area Group members	3 - 5 October	Bruges, Belgium
AG6_2012 SMB	Area Group Activity Strategic Management: Benchmarking	Area Group members	17 - 19 October	Stockholm, Sweden

Work Programme for 2012 (SUMMARY)

I.C. Technical Events - Forums/Workshops

No; Code	Event	Target Audience	Date 2012	Planned Venue
WP1_2012	Workshop New Technologies - Collecting Information from the Web	Intermediate event for staff responsible for collecting & collating data from various sources	11-13 January	Budapest, Hungary
WP2_2012	Workshop The Use of Forensic Tools and Techniques to Combat Fraud	Intermediate event for technical staff dealing with data acquisition in potential offence	1 - 3 February	Oslo, Norway
WP3_2012	Training Forum	Senior training personnel	21-23 March	Rome, Italy
WP4_2012	Workshop Indirect Methods & Sources for Estimating Tax Liabilities	Intermediate event to help staff identify alternative sources of information for tax assessment purposes	18 - 20 April	Warsaw, Poland
WP5_2012	Workshop Taxpayer Services in the Modern World	Advanced session for administration staff dealing with customer services	23 - 25 May	Yerevan, Armenia
WP6_2012	Joint IOTA / Fiscalis Workshop VAT Fraud Schemes Involving non-EU Countries	Intermediate event for tax officials with practical experience and knowledge of dealing with cross border VAT fraud schemes.	6 - 8 June	Luxembourg Luxembourg
WP7_2012	Workshop Administrative Cooperation & Mutual Assistance in the European Region	Advanced event to examine and discuss the problematic issues around the exchange of information.	13 - 15 June	Budapest, Hungary
SIW1_2012	Special Interest Workshop Structure and Organization of Tax Administrations in the Light of Integration Processes	Advanced special interest event for Administration staff responsible for integration with other government bodies (Customs, Social Securities, etc.)	27 - 29 June	Belgrade, Serbia
WP8_2012	Workshop Using Communication to Influence Taxpayer Culture	Advanced event for Compliance and media staff looking to address taxpayer culture	24 - 26 October	Prague, Czech Republic

WP9_2012	Workshop Innovative Approaches to Managing Business Processes Within Tax Administrations	Intermediate event for Administration staff looking to develop techniques to deal with new business processes	14 - 16 November	Austria
WP10_2012	Workshop Hot Topic	Depends on topic	21 - 23 November	Bulgaria
WP11_2012	Workshop Development and maintenance of Data Warehouses within Tax Administrations	Advanced session for administration staff familiar with data warehousing techniques	3-5 December	Budapest, Hungary
WP12_2012	Workshop Data Mining Tools and Techniques in Tax Administrations	Advanced session for administration staff familiar with skills in data mining tools and techniques	5-7 December	Budapest, Hungary

Work Programme for 2012 (SUMMARY)

I.D. Technical/Administrative Events

No; Code	Event	Target Audience	Date 2012	Planned Venue
I.D. Technical/Administrative Events				
PCP_2012	PCP Forum	IOTA Principal Contact Persons	23-24 February	Lisbon, Portugal
GA_2012	16 th General Assembly	Heads of Member Tax Administrations and Principal Contact Persons	5-6 July	Oslo, Norway

Work Programme 2012

Technical Activities Programme

Background Note

1. IOTA CASE STUDY WORKSHOPS

1.1 THE USE OF FALSE OR FICTITIOUS INVOICES TO AVOID THE PAYMENT OF VAT

Background:

The right to deduct input VAT is one of the basic principles in the VAT system, but also one of the major areas of risk. One of the consequences of the financial crises has been an increase of VAT fraud arising from false or fictitious invoices on which input tax deduction has been claimed.

Simple checking of VAT refund-claims or details of the input tax claimed by taxpayers can uncover this type of fraud. However, due to the limited human resources and the time-factors involved there is a risk that such frauds will go undetected, either due to the incorrect VAT returns not being selected for examination or because the fraudsters are more professional at producing false or fictitious invoices to avoid suspicion.

Risk analyses, data systems, routines for selection and checks are vital, but the personal experience and competence of the auditor is crucial. IOTA has published a report in 2011 on the Validation of VAT refund claims which gives a number of practical suggestions as to how to deal with this specific problem. However, the experiences of the auditors "in the field" are essential to maintain awareness of latest developments.

Objectives:

This workshop is intended to provide an environment which the tax auditors can share experiences and examine individual cases on this important topic to ensure that the level of attention that it receives is proportional to the returns achieved. By using a cross-section of cases, selected from submissions made by delegates, the workshop will endeavour to allow member countries to demonstrate best practice in combating VAT fraud by:

- Highlighting current or developing trends in this VAT fraud area;
- Identifying methods of detecting and combating invoice related frauds;
- Researching adopted methods of deterring VAT non-compliance.

Delegates will have the opportunity to discuss each case within small discussion groups, hosted by experts in the field of detecting and investigating VAT fraud, before delivering their findings to the plenary session.

Target Audience:

The event is intended to address the concerns of member administrations at an intermediate level. The audience will consist of operational staff at all levels who are actively involved in dealing with, detecting and reporting VAT fraud involving false or fictitious invoices. They should have a good understanding of their administrations

legislative and strategic approach to these issues and be able to explain in detail and answer questions on their case study. This case study workshop seeks to use the expertise of some of the more experienced colleagues from within the field of VAT fraud, for example the IOTA Area Group 'Prevention and Detection of VAT Fraud' who will act as advisors and facilitators in order to assist their less experienced colleagues.

1.2 METHODS OF IDENTIFYING TAXPAYERS INVOLVED IN CROSS-BORDER ACTIVITIES

Background:

Following on from a successful event on Cross Border Business Restructuring in 2010, the topic continues to attract significant interest from IOTA membership. This year IOTA intends to concentrate on the taxpayer. With an ever increasing number of taxpayers travelling across borders for employment it is becoming more and more important to ensure that the correct person or business is registered as a taxpayer in the appropriate country. Exchanges of experiences and comparison of different methods is essential as there is a need to share views of the practical problems and possible solutions to these problems as well as need for possible tax or other legislative changes.

Objectives:

This case study workshop will aim to address the risks related to cross-border activities by providing the delegates with an opportunity to present and discuss specific cases. It will cover the practical aspects of the identification of risks that are linked to such activities and will also embrace ways and means of tackling tax evasion schemes.

Target Audience:

This Advanced case study workshop is intended to be participative in nature and delegates should be prepared to take an active role in the working group sessions and the presentation forums that will follow each working group. Participants should ideally be personnel actively involved in the daily practical aspects of cross-border and related issues.

They should have a good working knowledge of the current procedures and be in a position to express opinions on the effectiveness of their current practices, in discussion with other delegates.

1.3 AUDITING INDIVIDUALS AND LEGAL ENTITIES IN THE USE OF E-MONEY

Background:

E-commerce has advanced dramatically over the past few years to the point where virtually all businesses have a website promoting their activities or offering their goods. For tax administrations, the control over sales conducted over the web pose new and complex problems in identifying and quantifying the transactions carried out by any business. One way to approach this issue is for tax administrations to “follow the money” rather than try to follow often complex transaction paths. This case study workshop will combine both lectures and practical case studies to highlight and demonstrate ways in which tax officials can approach the specific issues and problems associated with auditing activities involving the Internet.

Objectives:

By the use of cases, carefully selected by experts from the examples provided by the delegates, it is the intention of this workshop to:

- Allow delegates, in small groups, to review the problems, issues and aspects raised by the cases in order to compare the different methods of approach adopted by member tax administrations;
- Share experiences, good practices applied in participating countries and to work out some general approach to auditing the use of e-money
- Bring individual group findings back to plenary session to discuss and disseminate the information learned;
- Build and develop a network of contacts between delegates to aid in the understanding and treatment of e-auditing throughout member tax administrations.

Target Audience:

This basic level workshop is aimed at tax professionals who are actively involved in the audit of individuals or organisations that use the internet as a means of business.

1.4 TACKLING VAT LOSSES AMONGST LARGE BUSINESSES

Background:

With the loss of the Area Group on Large Taxpayers Treatment and Audit, this case study workshop is intended to provide tax administrations with large businesses to examine, through the presentation of a series of case studies, the various methods of identifying the causes and instances of VAT losses amongst large businesses (whether arising from error, avoidance or fraud); techniques used to quantify losses from different causes and ways of identifying those which can be most effectively tackled or prevented.

Objectives:

Sharing knowledge and good practice on methods and on substantive VAT tax risks by a series of practical case studies provided by the delegates.

Target Audience:

An advanced workshop aimed at all countries who operate a Value Added Tax regime or similar.

2. IOTA AREA GROUPS

ONE PARTICIPANT FOR EACH MEMBER COUNTRY

The major focus of the IOTA technical activities is on the sharing of 'good practice' in practical areas of tax administration, with the primary aim of strengthening and modernising all our tax administrations.

In an effort to improve the opportunities for liaison between personnel in the member tax administrations and to establish a forum for ongoing, regular exchanges and co-operation between personnel, the concept of Area Groups was introduced within the framework of the IOTA technical activities.

Area Groups differ fundamentally from the other technical activities offered by IOTA in that there is a focus on facilitating this regular contact between the same individuals from member tax administrations. This regular contact takes three main forms; the opportunity for regular meetings (currently two meetings each year for each active Area Group), ongoing liaison and communication via telephone and email, as well as the important work and outputs of the various associated task teams.

For 2012 it has been decided that the subjects covered by the two area groups: Prevention and Detection of VAT Fraud (PDVF) and Strategic Management - Benchmarking (SMB) are still relevant and important to all tax administrations and they should continue their meetings.

One new Area Group will be established in 2012 for an initial 2-year period. This is Debt Management.

Thus the Area Groups that will be active in 2012 will be:

Strategic Management: Benchmarking (SMB)
Prevention and Detection of VAT Fraud (PDVF)
Debt Management (DM)

Area Group to be formed in 2012

DEBT MANAGEMENT

Background:

Taxpayer compliance is an issue that has been tackled by tax administrations for a considerable time. What influences one trader to be compliant and another to flaunt the regulations has been an area studied by virtually all countries who have then adopted policies which have met their needs. However, with the effects of the financial crisis hitting even the most compliant of taxpayers the rules have changed. Those individuals or companies who have previously tried to satisfy all their creditors now find themselves unable to meet all their obligations. As a consequence, one of the first organisations to suffer is the tax administration with either delayed, postponed or non-payment of debts. This problem amplifies the effects of the crisis by bringing in lower revenues and distorting the true picture.

To counter these effects countries are again turning to their risk models and debt management systems to try and lessen the effect by identifying those taxpayers likely to default on payment earlier.

Objective:

The concept of this Area group is that, within their two year remit, its members will pool experiences, problems and solutions with the objective of developing suitable long term strategies to deal with the outstanding tax debts, evaluate effectiveness of certain enforcement methods and techniques, and to offer a complete overview of legislative, administrative and operational measures taken by IOTA tax administrations to enhance tax debt collection processes, thereby facilitating their capacity to identify and recover tax debt as well as better address taxpayers' payment problems and encouraging voluntary compliance.

3. SPECIAL INTEREST EVENTS

TWO PARTICIPANTS FOR EACH MEMBER COUNTRY

It is recognised that providing a programme of seminars, workshops and study visits for the IOTA membership, which now extends to 45 tax administrations, is a valued and worthwhile initiative that allows for the exchange of experiences and assists in the improving of co-operation between the tax administrations in the European region.

Equally, it is true that the member tax administrations are at varied levels of development in the various key areas of tax administration and consequently the training needs are also different.

The *Special Interest* initiative seeks to identify a specific need within a smaller group of current member tax administrations and to provide an event to meet this need.

3.1 STRUCTURE AND ORGANIZATION OF TAX ADMINISTRATIONS IN THE LIGHT OF INTEGRATION PROCESSES

Background:

The aim of this Special Interest Workshop is to provide a forum for officials from interested IOTA members to hear and discuss the issues arising from the merger/integration processes within tax administrations as well as with other government agencies. We will bring together participants from tax administrations that may be considering such a merger and those that are in the process of merging to hear from and discuss with colleagues who have completed the task, their experiences and legislative issues faced, thus enabling the sharing of good practice.

Understanding and dealing with change is one of the most difficult issues facing many Tax Administrations. This event will research best practice and methodologies in IOTA member administrations and review and evaluate the different solutions adopted to support and strengthen necessary structural and organizational changes.

Objectives:

To:

Research best practice and methodologies adopted in other member countries.
Analyse and evaluate different solutions adopted by IOTA tax administrations

Integration processes demand the reorganization of tax administrations. Because of that this event will consider the integration processes within tax authorities and state authorities and look at the impact this may have on business entities and with tax professionals.

Other subjects and questions will be discussed together with comparative analysis of the structural and organizational changes that will be required of tax administrations with regards to the integration processes.

Target Audience:

This workshop is aimed at tax officials who have a responsibility for researching, implementing or reviewing the integration processes required when one or more administrations merge.

Involvement of all members who have undergone are about to undergo or who are considering the process is recommended.

4. PROGRAMME OF WORKSHOPS

TWO PARTICIPANTS FOR EACH MEMBER COUNTRY

4.1 NEW TECHNOLOGIES - COLLECTING INFORMATION FROM THE WEB

Background:

Most businesses now use the World Wide Web for advertising, selling, buying or accounting. It is impossible for tax administrations to ignore the importance of this medium for transactions of both goods and services that will allow business to be conducted without the need for paper accounting.

As will be explored during another IOTA event this year, there are many tools available to administrations to assist them in identifying business activities that are taking place over the internet, but the question then is "what can the tax administration do with the information they gain about businesses using the internet in order to ensure that they are correctly accounting for tax?"

Objectives:

This workshop will look at how the masses of information available over the internet are distilled by administrations into useable, effective knowledge about their taxpayers and how this knowledge is then applied in the risk analysis and audit processes.

Target Audience:

This intermediate event is intended to bring together experienced technicians who are involved in obtaining data from the internet and in then analysing and processing that information into a useable format

4.2 THE USE OF FORENSIC TOOLS AND TECHNIQUES TO COMBAT FRAUD

Background:

In these days of the paperless office, many individuals and organisations take advantage of the tax officers' general lack of understanding of computer systems to avoid or evade paying the correct amount of tax. The techniques vary from the sophisticated use of "zappers" to reduce the sales through a cash register, to a simple "off record" spreadsheet showing the opening hours and takings of the business.

To be able to extract information from a computer system whilst at the same time avoiding any allegations that information has either been "planted" or tampered with requires the specialist knowledge of sophisticated software and careful recording of procedures. These skills generally fall under the heading of forensic computing.

Computer forensics is an area that many tax administrations work with. It may be differently organized in different countries. Some administrations do it as an integrated part of their business activities, whilst others have special units that handle computer forensics. However, the challenges they face are the same. There will also be some tax administrations that still do not use computer forensics, but who would benefit from the experience of others in this field.

Objectives:

This workshop is intended to provide a platform where countries can:

1. Share good practice in the use of Computer Forensic Tools and techniques in Tax Fraud and Avoidance cases.
2. Examine and demonstrate the latest available forensic tools with the participation of forensic software providers

Target Audience:

Technical staff involved in the day-to-day operation of forensic software and in the analysis of the data obtained.

4.3 TRAINING FORUM

Background:

With its pivotal role in staff development, training is one of the pillars of a robust and modern organisation, ensuring quality and effectiveness in the performance of activities. Tax administrations are frequently adapting their strategies towards training and implement new approaches, thus ensuring a relevant adaptation of staff towards fiscal activities requirements.

The IOTA Training Forum is meant to provide a forum on specific training issues, focusing on professional themes that can be presented and discussed between the participants, thus fulfilling the wish to liaise to exchange knowledge and experiences. Training embraces a broad scope of issues, from the strategic management to the evaluation of training modules, including new forms of training such as b-learning and mentoring, and several topics have already been addressed by IOTA through a series of workshops (quality of training, return on investment as a measure, technology enhanced learning, insights into training strategies, trends in training, etc).

Objectives:

A major item of the IOTA work programme since 2004, the training forum aims at providing tax administrations with the ability to exchange experiences via a platform designed for tax officials involved in training matters, having a look forward to their developments.

By ways of plenary sessions and working group discussions, the event will seek to:

- review new trends and developments in training;
- identify common approaches/strategies towards training;
- embrace methods and techniques implemented by tax administrations;
- assess good practice seeking for more efficiency in training.

Target audience:

Given the professional nature of the event, participants are ideally senior training personnel with a specific interest in comparing and developing training methods used in IOTA member administrations.

4.4 INDIRECT METHODS & SOURCES FOR ESTIMATING TAX LIABILITIES

Background

It is not always sufficient to accept at face value a taxpayers' declaration of their income. With the removal of country borders and the lack of controls over the movement of people and goods throughout Europe it has become considerably easier for businesses to be established far from a persons' or companies tax authority. Acquisition of property, boats, cars and businesses are simple ways for additional income to be hidden from the taxman.

How then, do tax authorities ensure that their taxpayers are accounting for all their taxable income?

The workshop will examine ways that tax authorities can acquire information about an individual's income or expenditure from alternative sources and how this information can then be used to give an effective profile of that individual.

Objectives:

To identify what alternative sources of information are available to tax administrations and to analyse the results obtained from using different methods and indirect sources to estimate tax liabilities.

Examine what, if any legal framework exists to allow administrations to estimate an individual's tax liability based on information obtained from indirect sources and how test cases have fared before the courts.

See what cooperation with other authorities exists.

Target Audience:

An intermediate event aimed at members of tax administrations' who are actively involved in the collection and analysis of information from alternative sources and in using this information to forecast a taxpayers' liability.

4.5 TAXPAYER SERVICES IN THE MODERN WORLD

Background:

Tax administrations do not have the luxury of being able to stand still. The environment within which they now work is forever changing, with new challenges and expectations coming from taxpayers almost on a daily basis.

The aim of such activity is to improve customer service in one hand and look for more cost-effective possibilities to raise voluntary compliance in the other hand.

Topics for consideration may include:

1. Face-to-face services: Many tax administrations' services are now available electronically, therefore the number of taxpayers actually visiting tax offices has fallen dramatically and the need for face-to-face services has changed. What do customers really need and want:

- how would they prefer to communicate with the tax administration?
- what kind of services should be available to them in tax offices?
- where should tax offices be located?
- what are the alternatives to service counters at local tax offices? e.g: interactive kiosks/self serve machines that can be used for information, interaction or transactions (making payments, filing declarations etc) in tax office; or service counters offering tax services placed in other public offices, or in public spaces (shopping centres, etc.)

2. Taxpayers' pre-notification

Another topic that relates to improving voluntary compliance is the prevention of taxpayers' problems instead of dealing with them afterwards. That involves focusing on proactive communication. One area of opportunity do that is in taxpayers' pre-notification, by centrally organised direct e-mailing - informing the customers about their tax return due dates, tax debts, non-submitted returns, etc.

Objectives:

The event will focus on sharing best practice in the field of taxpayer service/communication in the modern tax administration, paying special attention to the changing environment:- How to achieve the best results by doing old things in a modern way.

Target Audience:

An advanced event targeted towards those staff responsible for taxpayer service and communication.

4.6 VAT FRAUD SCHEMES INVOLVING NON-EU COUNTRIES

Background:

This event to be jointly organised by IOTA and the European Commission will focus on new trends and new tactics of the fraudsters abusing VAT compliance liabilities in cross border transactions and concerted counter measures tax and customs administrations take to anticipate and combat developments in the VAT fraud.

Objectives

It is proposed that IOTA and the European Commission's Taxation and Customs Union Directorate General organise jointly a workshop aiming at sharing best practices and experiences on:

- Anti fraud strategies and operational measures at both EU-level (including Eurofisc) and intra-European level to identify and combat VAT fraud schemes
- Tackling cross border VAT fraud schemes (*case studies*)
 - Between non EU-countries
 - Between non EU-countries and EU Member States
- The role of Customs in fighting VAT fraud:
 - How cooperation is organised between tax and customs authorities?
 - What bottlenecks are encountered?
 - How is intelligence and information shared?
- Increasing and improving exchange of information and mutual assistance between administrations:
 - Which tools are available for gathering information at national and international level?
 - Are these tools sufficient; if not what is needed in addition?
 - How can cooperation be improved?

Target Audience:

Primarily this event is directed towards those tax officials involved the strategic and operational level with practical experience and knowledge of cross border VAT fraud schemes involving both EU and non-EU countries.

Participants should have a background and experiences in the field of fighting cross border VAT fraud and should be aware of the main methods and tools that are used against VAT fraud in their own tax administration and have knowledge of recent developments of cross border VAT fraud schemes in their own country.

4.7 ADMINISTRATIVE COOPERATION & MUTUAL ASSISTANCE IN THE EUROPEAN REGION

Background:

In today's environment of taxpayer mobility, internet sales, foreign ownership of property, international banking and corporate acquisition, it is imperative that administrations are able to quickly and easily exchange information between themselves that will ensure that taxpayers pay the correct tax at the correct time and in the correct country.

Over the years various measures have been implemented to try and facilitate this with the introduction of double taxation agreements and legislation such as the EU Council Directives 77/799/EEC, 2003/48/EC, Regulation (EC) 1798/2003 and further cooperation can come from bilateral or multilateral agreements. However, due to taxpayer compliance issues, tax administrations often need further information, quickly, in order to counter potential frauds or to examine a taxpayers "international tax status".

Mutual cooperation between administrations is a very important and effective instrument for combat against tax evasion and avoidance from the international viewpoint and considerable work in this area has already been undertaken by both the EU and the OECD in the use of common, standardized, e-forms for the exchange of information in the field of direct taxation. Therefore, it could be extremely useful for an IOTA Workshop to be formed to exchange the experiences of IOTA Members who investigate what information is available to tax authorities, explore the willingness and legal opportunities for such exchanges and to evaluate the impact on tax administrations in both the direct and indirect tax environment.

Objectives:

The objectives of the Workshop is to;-

Examine the work already undertaken in this area by the OECD and EU and consider the best ways to exchange experiences and best practice within the IOTA membership

Look at possible ways of enhancing and/or expanding the available results

Consider alternative areas that have not yet been explored

Give delegates an opportunity to discuss and compare in practical terms the problematic issues around the exchange of information. Discussions could potentially lead to innovations and proposals for improving local methods for gathering, sending, and using tax information in both the sending and the receiving country.

Help to promote an understanding of member-country's obstacles to providing information.

4.8 USING COMMUNICATION TO INFLUENCE TAXPAYER CULTURE

Background:

In many countries tax evasion is also a cultural matter. To be able to improve compliance it is necessary for the tax administration to examine the cultural and social background of its taxpayers, in order to build a better relationship with its taxpayers based on mutual trust, cooperation and transparency.

Communication activities are one of the most powerful tools to realise this aim.

Objectives:

This workshop will share experiences and information between member countries in order to compare communication strategies and tools adopted by the various Tax administrations.

Look at new strategies in communicating with the taxpayer population

Strengthen international cooperation in this field in order to maximize results.

To gain an overview of how communication tools can be effectively exploited in order to foster tax compliance and encourage proactive behaviour.

Target Audience:

This Advanced event is aimed at tax administration staff that are tasked with developing and implementing taxpayer communication strategies.

4.9 DEVELOPMENT AND MAINTENANCE OF DATA WAREHOUSES WITHIN TAX ADMINISTRATIONS

Background:

Data has become one of the tax administrations' main tools in combating the tax avoiders and fraudster. However, data is of limited value unless it can be converted into information which can then be applied within the risk analysis, compliance and audit programmes of the administration.

Objectives:

It is proposed that this workshop will provide the delegates with the opportunity to:

- Share experiences in choosing a data warehouse design.
- Share experiences in the use of data warehousing, and presenting examples of use that contribute to improved work processes and increased revenue.
- Demonstrate how the data warehouse can provide new knowledge of the taxpayer base through a systematic integration and processing of data,
- Examine how improved management of data for the organization can offer new and improved ways of working

Target audience:

This event is intended to provide an advanced level forum for Tax officials working with or developing data warehousing

Participants should ideally be personnel actively involved in the daily practical issues surrounding the use of a data warehouse

4.10 DATA MINING TOOLS AND TECHNIQUES IN TAX ADMINISTRATIONS

Background:

Data has become one of the tax administrations' main tools in combating the tax avoiders and fraudster. However, data is of limited value unless it can be converted into information which can then be applied within the risk analysis, compliance and audit programmes of the administration.

Data mining, or trawling data, whether it is "on the net" or part of an administrations' own system, looking for comparative matches and patterns that would lead to associations between disparate pieces of data that then becomes information has become one of the tax administrations main weapons in defending the revenue.

It is proposed that this workshop will examine how data mining can provide an extended knowledge of the taxpayer base through a systematic integration and processing of the data and how this can provide improved management information for the organization and allows for new and smarter ways of working (Business Intelligence).

Objectives:

To share ideas, experiences and best practice among Tax and Customs Authorities regarding the use of Data Mining methodologies for improving customer service and compliance. Examples may include customer segmentation for better service delivery, predictive analytics aimed at fraud detection and time series analyses for forecasting.

Target audience:

This event is intended to provide an advanced level forum for Tax officials working on data mining projects within their administration.

Participants should ideally be personnel actively involved in the daily practical issues surrounding the use of data mining tools and techniques.

4.12 INNOVATIVE APPROACHES TO MANAGING BUSINESS PROCESSES WITHIN TAX ADMINISTRATIONS

Background:

The processes of an organization can be categorized as administrative, primary and supporting. The focus of this event will be to explore the different approaches towards managing the primary processes within the Tax Administration that have been adopted by member countries in order to achieve their mission, strategic objectives and tasks.

Many tax administrations have moved away from the traditional top down management towards process and team management. One of the tools used are strategic networks in which a nationwide network of experts co-operate within and across the functions/organisational units of a tax administration.

Networks are a fruitful source of gathering and sharing expertise within a tax administration, as well as an important part of the development of different processes, such as auditing. The challenge is how best to make the networks as systematic, efficient and as visible as possible and become an integral part of the management system as a whole.

Additionally, segmentation is a huge driver of performance but the level of sophistication and detail of the segmentation vary widely dependant upon the countries' choice of organisation.

Top performers conduct extensive research on the nature and prevalence of non compliance, and regularly refine their segmentation based on these insights.

Objectives:

An event directed towards gathering and discussing experiences of how a management model can be developed and which will be useful for many tax administrations that are looking towards reorganising their functions.

The objective of the workshop is to gather ideas, success stories alternative solutions and best practises on how nationwide networks of experts have been used in order to ensure the functioning of a tax administration is as effective as possible.

Target audience:

An Intermediate level event: The audience will comprise of up to 2 participants from each member country who are active in the field of developing or implementing initiatives relating to the management of business processes

Participants will be invited to take part in facilitated discussions on their intentions and experiences in respect of the management of business processes.

5. HOT TOPIC

The IOTA Tax Experts expect all Work Programmes to include at least one event that reflects the current issues that are affecting tax administration. One way to continue this practice is to address the major issues and challenges facing individual tax administrations, through the so called "Hot Topic".

We will keep one workshop reserved for a "hot topic" to be chosen by PCPs much closer to the proposed time of delivery.