

IOTA

STRATEGY 2012 – 2017



6 JULY 2012

OUR MISSION

To promote cooperation between tax administrations in the European region through the sharing of experience and best practice, to be a source of professional knowledge and expertise about practical tax administration issues.

OUR VISION

To be a key international tax organisation for strengthening its members' ability to collect tax revenues, ensure taxpayer compliance and deliver taxpayer services to the highest professional standards, in order to finance public expenditure for the common good.

OUR VALUES

Professionalism, Transparency, Cooperation

CORE ISSUES

To develop an IOTA Work Programme (WP) which seeks to address the following three core areas of tax administration work:

- Improving taxpayer compliance and tax collection
- Developing taxpayer services and reducing administrative burdens
- Reducing the tax administration cost base

OPERATIONAL OBJECTIVE 1.1

IOTA adopts a WP which addresses the three core strategic areas of tax administration work.

OPERATIONAL OBJECTIVE 1.2

IOTA reviews the procedure for formulating each Annual Work Programme (WP) to ensure that it is sufficiently strategic, flexible and capable of meeting the needs of the membership.

OPERATIONAL OBJECTIVE 1.3

IOTA explores the opportunities, benefits and costs associated with regional or country specific events on core strategic areas of tax administration work where there is an agreed need.

OPERATIONAL OBJECTIVE 1.4

IOTA identifies the most adequate format of events and explores new forms of action.

STRATEGIC OBJECTIVE 2

INNOVATION

To adopt an innovative approach to the development of tax administration business products and processes, and to the use of new information technology.

OPERATIONAL OBJECTIVE 2.1

IOTA reviews and further modernizes the layout, content and functioning of its Website to the latest standards to ensure that the material can be easily accessed, understood and used by its members and that the information available is of the highest quality.

OPERATIONAL OBJECTIVE 2.2

IOTA develops and implements a structured, comprehensive, flexible and secure electronic Tax Administration Information Platform (Data Warehouse) which members can use to obtain core information to support their benchmarking, research or other projects.

OPERATIONAL OBJECTIVE 2.3

IOTA researches and explores how new developments and the use of new Information Technologies might impact on the future work of tax administrations, particularly as regards three core issues, and produces a range of guidelines.

OPERATIONAL OBJECTIVE 2.4

IOTA explores the extent to which greater use could be made of new Information Technology to support the delivery of IOTA events, or to communicate with the membership.

STRATEGIC OBJECTIVE 3

QUALITY

To continue to deliver IOTA technical events to the highest international standards, and to improve significantly the quality of IOTA publications in order to meet the needs of the membership.

OPERATIONAL OBJECTIVE 3.1

IOTA benchmarks the efficiency and effectiveness of the arrangements for planning and organizing individual technical events, and in particular the extent to which the host and other members should be involved, as well as the use that should be made of external specialists such as academics, economists or tax professionals.

OPERATIONAL OBJECTIVE 3.2

IOTA prepares and adopts an IOTA Publication Strategy for the prioritized development of a set of Tax Administration Best Practice Guides, covering the core strategic areas of tax administration work.

OPERATIONAL OBJECTIVE 3.3

IOTA introduces a revised procedure for the sponsoring, preparation and approval of IOTA Publications in which, on an annual basis, the Executive Council will commission and 'sign-off' each product sponsored by a DG from a member tax administration.

OPERATIONAL OBJECTIVE 3.4

IOTA ensures that high quality products and processes meet membership needs by obtaining feedback on a regular basis.

STRATEGIC OBJECTIVE 4

INTERNATIONAL POSITION

To publicize IOTA identity, role and expertise to its international partners. To coordinate tax administration capacity building or other developments initiatives which involve IOTA members.

OPERATIONAL OBJECTIVE 4.1

IOTA fulfills its role as a key-player among other world tax organizations by maintaining a regular dialogue, sharing experiences and building partnerships with them, and producing high quality technical publications.

OPERATIONAL OBJECTIVE 4.2

IOTA develops, to a higher level, or otherwise strengthens, relations with key international partners operating in the tax administration area including in particular the European Commission, OECD, IMF and the World Bank.

OPERATIONAL OBJECTIVE 4.3

IOTA promotes and publicizes its mission, identity and role to European and non-European tax administrations, particularly their senior management.

OPERATIONAL OBJECTIVE 4.4

IOTA facilitates, co-ordinates or supports tax administration capacity building or other development initiatives, which involve IOTA member countries, to the extent that those members and the sponsors would welcome the Organization's active involvement.

INDICATORS

To measure the fulfillment of the strategy.



INDICATORS FOR STRATEGIC OBJECTIVE 1

Objective 1.1

- Each year the WP is developed and approved to the agreed timetable.
- In 2014, 80% of the IOTA membership confirms that the WP is strategic, relevant and of value to their administrations¹.

Objective 1.2

- In 2013, 80% of the IOTA membership indicates that they are satisfied with the key components of the revised WP planning process.

1. The indicators to be measured by an online survey are represented in colour.

CORE ISSUES

Objective 1.3

- In 2014, when reviewed, the actual benefits, costs and impacts on IOTA accord with those set out in the Evaluation Report on this Operational Objective.

Objective 1.4

- All promising new formats or approaches are piloted.
- Evaluation reports, including costs, are prepared on each pilot within 3 months of delivery.
- The overall cost of the WP decreases, or at least does not increase, as a result of implementation of the new approaches.

INDICATORS FOR STRATEGIC OBJECTIVE 2

Objective 2.1

- In 2013 the new website has been developed and is operating.
- In 2015 the number of users has increased by 40% compared to the 2011 baseline.

Objective 2.2

- In 2014 the data of IOTA members is structured and organized in the new way.
- In 2015, 60% of the membership uses the Tax Administration Information Platform¹.
- In 2015, 80% of surveyed users are satisfied with the Tax Administration Information Platform.
- In 2016, 90% of surveyed users are satisfied with the Tax Administration Information Platform.
- Reduction in number of IOTA Technical Enquiries (to be measured in 2014 and 2016).

1. The indicators to be measured by an online survey are represented in colour.

INNOVATION

Objective 2.3

- In 2014, 60% of the membership considers the guidelines to be of value.

Objective 2.4

- A 2014 survey on the use of the pilot online training module is welcomed by 80% of users.

INDICATORS FOR STRATEGIC OBJECTIVE 3

Objective 3.1

- Each year increase¹ in overall satisfaction levels with IOTA technical events.
- Satisfaction scores for events exclusively organized by host administrations match or exceed those for other IOTA events. (to be measured in 2014 and 2016).
- Satisfaction scores for individual sessions involving external specialists match, or exceed those for other speakers (to be measured in 2014 and 2016).

Objective 3.2

- A thematic catalogue of IOTA publications is ready and accessible online by mid-2012.
- In 2013 a coherent WP and publication plan is in place.
- In 2014, 60% of the membership has used the Best Practice Guide in their work.

1. The current 2011 year baseline is 85%.

QUALITY

Objective 3.3

- Each year 90 % of titles are published to agreed timetable.
- Sponsor authors identified and appointed for 100% of the high and medium priority publications.

Objective 3.4

- IOTA products and processes are considered timely and of high quality by any external sources and the membership (to be measured in 2014 and 2016).

INDICATORS FOR STRATEGIC OBJECTIVE 4

Objective 4.1

- In 2017 the number of exchanges with the other regional tax administration organizations increases by at least 50%.

Objective 4.2

- At least one meeting takes place each year with senior officials of the key international tax organisations.
- The key international partners exchange their WPs and keep IOTA informed about their key strategic initiatives.

INTERNATIONAL POSITION

Objective 4.3

- 100% of DGs of IOTA member tax administrations are fully aware of the mission, identity and role of the Organisation, and of how it can be of assistance or support them with meeting any country specific needs (to be measured in 2014 and 2017).
- Each President issues a personal address and regular updates.

Objective 4.4

- International capacity building or development donor organizations are aware of the role IOTA can provide to its members and they consult the organization about the implementation of any tax administration capacity building or development initiatives they are planning to deliver in the European region.
- IOTA successfully facilitates the organization and delivery of any capacity building or other events in which it is involved.

