

FORUM ON TAX ADMINISTRATION

TAX ADMINISTRATION RESPONSES TO COVID-19: Support for Taxpayers

Version 1.0

For internal tax administration use

Tax administration responses to Covid-19: Support for taxpayers

The Covid-19 emergency will affect the lives of many people around the globe and governments worldwide are taking multifaceted actions to support their citizens, businesses and the provision of vital public services.

Among these actions are measures being taken by tax administrations to ease the burdens on taxpayers and to support businesses and individuals with cash flow problems, with difficulties in meeting tax reporting or payment obligations or otherwise facing hardship. This document provides an overview of measures currently being undertaken by a number of tax administrations. **In the interests of getting something out quickly, this document has been produced by the Secretariat mainly through internet research and may not be accurate in all cases nor complete.** Future versions will reflect administrations corrections to the information contained in this document as well as their responses to a questionnaire that has been sent out to Forum on Tax Administration members.

The purpose of this document is to assist tax administrations in their own consideration of possible domestic measures. This document does not make recommendations as regards particular measures as national circumstances and considerations will vary greatly. Tax administrations are invited to provide additional examples or to note important considerations which should be taken into account by emailing the Secretariat at FTA@oecd.org.

Not all of the possibilities mentioned in this document will currently be available to all tax administrations and some may need legislative changes.

1. Introduction

1. Tax administrations globally are putting in place or considering measures to support taxpayers as a whole or particular classes of taxpayers affected by the Covid-19 outbreak. Measures for individual taxpayers generally focus on preventing hardship and reducing burdens given the restrictions in place in a number of countries. Measures for businesses, both legal entities and the self-employed, generally focus on helping to alleviate cash-flow problems to help avoid escalating problems such as the laying off workers, temporary inability to pay suppliers and, in the worst cases, closure or bankruptcy.

2. This document contains examples of measures undertaken by tax administrations globally. The aim is to help administrations in considering domestic measures, and in validating measures taken through comparisons with what other administrations have done. It will be updated over time as a “living document” as more information becomes available. While some of the measures described in this document are within the general powers given to tax administrations, other measures may require legislative changes. This will, of course, depend on the circumstances in each country.

3. The examples contained in this document are grouped under the following headings. (These may be added to over time as more examples are provided.)

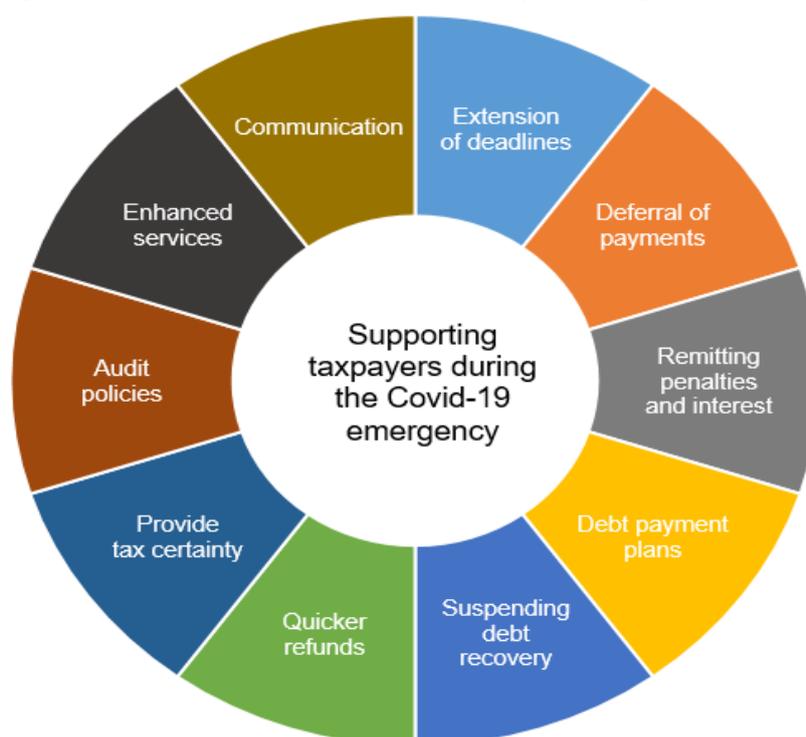
- ***Additional time for dealing with tax affairs, including consideration of:***
 - Extension of filing and tax payment deadlines
 - Remitting penalties and interest
 - Deferral of tax payments
 - Easier access to debt payment plans and extension of plan duration
 - Suspension of debt recovery
- ***Quicker refunds to taxpayers***
- ***Temporary changes in audit policy and ways to provide quicker tax certainty***
- ***Enhanced taxpayers services and communication initiatives***

4. When designing these measures, tax administrations will need to consider a number of issues, including:

- Whether they adopt a targeted approach and only apply measures to taxpayers that are the most affected by Covid-19. This might be measures for particular sectors which are hardest hit or which are most crucial to helping mitigate the impacts of the crisis. Or it may be for particular taxpayer segments such as the self-employed or small businesses which, in relative terms, may suffer the most from cash-flow issues or from reporting burdens during this period. A more targeted response would be to only provide support to those taxpayers who can demonstrate that difficulties are related to Covid-19. In these cases tax administrations may wish to consider how best to provide clear criteria and requirements for evidence to reduce burdens and stresses on both taxpayers and the tax administration.

- Whether to apply measures to all taxpayers, or all taxpayers within particular segments such as individuals, self-employed, SMEs and large businesses. Such an approach can be simpler to operate in that it applies in all cases (or in all cases within a taxpayer segment) and is easier to communicate. It may not, though, deliver as effectively to those in most need.
- The consequences which might arise for taxpayers from tax administration actions. For example, decisions to defer tax reporting may have impacts on refunds depending on the system in place in a particular country. As a result taxpayers may see their cash-flow problems increase rather than being alleviated in cases where there has been over-withholding or more advance payments made than the end liability. In addition in some countries there may be a link between income as reported in tax returns and eligibility for benefits or for loan applications.
- The duration of measures. On the one hand short term measures may not provide the extent of certainty that some taxpayers would like to see as regards cash-flow issues, or might seem to imply administration views that taxpayers may not share about the duration or severity of the crisis. Longer term measures may, though, store up problems for the future making it more difficult for taxpayers to return to normal if, for example, debts build up to unsustainable levels or deferred payments lead to severe cash-flow problems at a later date (and potentially causing system wide business liquidity issues at a later time).
- The possibility of fraud. Some measures may be particularly vulnerable to fraud, for example where someone sets up a new company with fictitious staff and seeks government support; where someone seeks to dispose of assets before debts can be collected; or where deferred payments (such as payroll taxes or VAT) are siphoned off in fraudulent schemes. New risk measures may need to be introduced depending on the design of support measures. In addition, it is possible that the frequent scam approaches that are now seen (with scammers asking for account details or attempting identify fraud) may also rise in the coming period as the number of different communications with taxpayers and citizens increases in an inevitably more confused environment.

Figure 1. Categories of measures taken to support taxpayers during the Covid-19 emergency



2. Measures to support taxpayers

2.1. Additional time for dealing with tax affairs

Extension of deadlines

5. In many countries, the Covid-19 outbreak falls within the period in which income tax return filing and payments are due. In addition, many taxpayers have to regularly file and pay employer withholding taxes (e.g. PAYE) and VAT or sales taxes. These deadlines could be pushed out by several weeks or months, to provide individuals and businesses impacted by Covid-19 with additional time to file their tax returns and related forms as well as to make tax payments. This could either be automatic or on request in a simplified format (e.g. email, phone).

6. This may be particularly important where taxpayers require the assistance of intermediaries or specialised staff and systems to file returns. Remote working may make this impossible for some taxpayers, for example for system security and access reasons, and key staff may not always be available due to illness or caring responsibilities.

7. At the same time, there may be situations where tax return information is used to provide other government benefits. In such a scenario, the tax administration may consider retaining the return filing deadline (possibly except for specific cases) while extending the payment deadlines, or to allow the previous year's tax return information to be used in these cases. This would allow the processing of benefit payments and provide taxpayers with additional liquidity. Further, the tax return information could be used to better understand the economic impact of Covid-19, to identify which sectors require additional assistance and to see when the economy is starting to recover.

Box 2.1. Extension of deadlines: Country examples

Czech Republic

The deadline for the submission of tax returns on the income of legal entities, personal income tax and withholding tax have been extended from 1 April 2020 to 1 July 2020. This applies fully automatically without the need for applications to be made. In addition, taxpayers do not have to file a VAT return within the deadline.

Source: https://www.financnisprava.cz/cs/financni-sprava/novinky/2020/Pruvodce_pro_danove_poplatniky_v_souvislosti_s_koronavirem-10500

Ireland

Revenue Ireland, announced that the date for payment of local property tax will change from 21 March 2020 to 21 May 2020.

Source: <https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-160320-revenue-changes-date-for-payment-of-local-property-tax-lpt-to-21-may.aspx>

Japan

The National Tax Agency (NTA) has announced that filing and payment due dates for individual income tax, individual consumption tax, and gift tax in respect of 2019 will be extended by one month to April 16, 2020 due to the spread of Covid-19.

Source: <https://www.nta.go.jp/taxes/shiraberu/shinkoku/kansensho/kigenencho.htm>

Korea

The Korean National Tax Service (NTS) announced an extension of deadlines for filing and payment of corporate tax and value added tax of up to nine months. The existing deadlines fell in March and April 2020 respectively. One-month postponements of these two deadlines were automatically applied to the businesses in the designated disaster zones (Daegu and North Gyeongsang province). Beyond this automatic postponement, entrepreneurs who are affected by Covid-19 can request postponement of the deadlines either by phone call, smartphone application, through the website (www.hometax.go.kr), or by fax or post. The recommendation has been made not to visit the local tax office. This measure is applicable for those who: i) have a confirmed case of Covid-19 in their business, ii) are situated close to the Covid-19 infection clusters, iii) are small and medium-sized enterprises that trade with China or iv) encountered challenges because of the shutdown in their branches/factories in China.

The NTS also recently announced an extension of the deadline for application for an employment subsidy for low-income households for 15 days and it foresees another extension of deadline for filing and payment of consolidated income tax, scheduled in May, in case the current situation of Covid-19 persists.

Source: National Tax Service of the Republic of Korea. Press release on 5 February, 27 February and 2 March 2020, https://www.nts.go.kr/news/news_01.asp.

United States

The U.S. Treasury Department and Internal Revenue Service (IRS) issued guidance allowing all individual and other non-corporate tax filers to defer up to USD 1 million of federal income tax payments (including self-employment tax) due on 15 April 2020, until 15 July 2020, without penalties or interest. The guidance also allows corporate taxpayers a similar deferment of up to USD 10 million of federal income tax payments that would be due on 15 April 2020, until 15 July 2020, without penalties or interest. This guidance does not change the 15 April 2020 filing deadline.

Sources: <https://www.irs.gov/newsroom/payment-deadline-extended-to-july-15-2020> and <https://www.irs.gov/pub/irs-drop/n-20-17.pdf>

Deferral of payments

8. The Covid-19 outbreak has an unprecedented impact on the cash-flow situation of many individuals, who may for example be laid-off temporarily from employment or have to take unpaid leave for caring responsibilities. For many businesses, particularly small businesses and self-employed, the downturn in economic activity will also have severe consequences as shops are being closed, the number of customers may reduce significantly, contracts may be terminated, supply chains interrupted, etc. At the same time those businesses continue to have regular expenses such as rental of business space, utility

bills, wage costs and so on. Cash-flow issues can cause the failure not only of one business but also of connected businesses through a domino effect.

9. Tax administrations could consider assisting taxpayers and easing cash-flow burdens by deferring tax payments which are due in instalments (for example quarterly or six monthly) or by downward adjustments to advance tax payments (or suspension of such payments) even where profits are expected for the fiscal year. As noted above, consideration could be given to the duration of deferral and the potential longer term issues that might arise for cash-flow where amounts of tax due might build up significantly.

Box 2.2. Deferral of payments: Country examples

Australia

A payment deferral up to four months is available for various payments and instalments (income tax, pay as you go instalments, fringe benefits tax and excise taxes), in consultation with the tax administration.

Source: <https://www.ato.gov.au/Individuals/Dealing-with-disasters/In-detail/Specific-disasters/COVID-19/>

Austria

Until 31 October 2020, taxpayers who can demonstrate that as a result of Covid-19 they are suffering a loss of revenues, can request a reduction of advance payments of personal income tax or corporate income tax. Such requests have to be processed immediately. In situations, where advance payments have to be made but, as a result of Covid-19, the taxpayer is having liquidity issues, the advance payments can be partially or fully reduced on request. In addition, taxpayers affected by Covid-19 can also request the deferral of other tax payments or to pay in instalments.

Source: <https://www.bmf.gv.at/presse/pressemitteilungen/2020/maerz/sonderregelungen-coronavirus.html>

Czech Republic

Taxpayers can apply for a deferral of payment if some conditions apply, such as the potential loss of the house due to debt payments; where the nutrition of a dependent persons would be endangered; or if their businesses have suffered a loss of significant economic operations etc. The new guidelines do not set any revenue thresholds for an application for deferral. In the case of a positive response, the tax administration will communicate the repayment schedule and individual instalments.

Source: <https://www.financnisprava.cz/assets/cs/prilohy/d-danovy-system-cr/letak.pdf>

Costa Rica

Payment deadline for all taxes has been delayed until December 31, 2020.

Source (in Spanish): <https://www.voanoticias.com/a/gobierno-de-costa-rica-propone-establecer-moratoria-de-impuestos-temporal-por-coronavirus/5329609.html>

Denmark

Large businesses have an additional 30 days to pay VAT. All companies have an four additional months to pay labour contributions.

Source: <https://news.bloombergtax.com/daily-tax-report-international/denmark-grants-tax-breaks-to-businesses-impacted-by-virus-2>

Germany

The Federal Ministry of Finance and the Länder are in the process of implementing measures to improve companies' liquidity situation. As part of this, it will be easier to grant tax deferrals. Revenue authorities will be able to defer taxes if their collection would lead to significant hardship. The revenue authorities will be instructed not to impose strict conditions in this respect. This will support taxpayers' liquidity, because the timing of tax payments will be delayed. Further, it will be easier to adapt tax prepayments. As soon as it becomes clear that a taxpayer's income in the current year is expected to be lower than in the previous year, tax prepayments will be reduced in a swift and straightforward manner.

Source: https://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2020/03/2020-03-13-download-en.pdf?__blob=publicationFile&v=2

Greece

A suspension of four months for the payment of VAT has been introduced.

Source: <https://news.bloombergtax.com/daily-tax-report/greece-moves-to-help-business-in-coronavirus-affected-areas>

Indonesia

A delay on import duties and corporate income tax payments for six months has been announced. A second stimulus package will allow firms to delay payments of corporate and income tax on the sale of imported goods. These measures will be effective from 1 April and last for six months.

Source: <https://www.thejakartapost.com/news/2020/03/12/indonesia-set-to-delay-import-duties-corporate-income-tax-payments-to-cope-with-virus-effects.html>

Italy

The Italian government allows taxpayers to defer their payments up to 75 days for SMEs and professionals with total revenues inferior to €2 million. This relates to income taxes, social security contributions, withholding payroll taxes, regional taxes and VAT.

Moreover, businesses in the most affected sectors of the economy (i.e. tourist facilities, gyms, theaters etc.), will also benefit from a tax deferral without any revenue threshold. Taxpayers have the option to pay withholdings taxes, social security contributions and labor safety contributions by the end of May 2020.

Source: <https://www.agenziaentrate.gov.it/portale/web/guest/agenzia/agenzia-comunica/novita/aggiornamenti-del-sito>

Japan

Upon application, a taxpayer can obtain a payment deferral of up to one year in cases involving i) loss of equipment or stock as a result of Covid-19 disinfection; ii) illness of the taxpayer; iii) suspension or liquidation of the taxpayer's business; or iv) significant business losses.

Source: https://www.nta.go.jp/taxes/nozei/nofu_konnan.htm

Source: National Tax Service of the Republic of Korea. Press release on 5 Feb 2020, https://www.nts.go.kr/news/news_01.asp.

Netherlands

The Dutch Tax Administration (NTCA) is granting deferred payments of individual income tax, corporate income tax, value added tax and tax on wages. The entrepreneur (enterprises and freelancers) have to provide a written statement reporting the challenges and issues that it has encountered because of

Covid-19. As soon as the NTCA receives the request, it stops the collection, with an assessment to take place later. Additionally, within two weeks after providing the written statement, the entrepreneur needs to provide another written statement from a third party professional (e.g. external consultant, accountant, etc.). This statement needs to include: i) why there are payment problems, ii) if these problems are temporary because of Covid-19 and iii) if the business is still viable.

When a provisional assessment for personal income tax and corporate income tax has been imposed during the financial year, and it appears that the taxable profit will be lower than the profit estimated for the provisional assessment, a reduction of the provisional assessment can be requested. (This improves cash-flow since less tax will have to be paid immediately). Any requests for reduction in connection with Covid-19 will be granted by the NTCA.

Source: <https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/berichten/nieuws/uitstel-betaling-gevolgen-coronavirus>

Peru

Payment of income tax for individuals and small and medium enterprises has been delayed from late March to late June.

Source: Resolution 54/2020 of SUNAT tax agency, published in the Official Gazette of 13.03.2020.

Spain

The Spanish government allows SMEs and professional taxpayers with a turnover of less than €6 million a deferral of tax payments (personal income tax, corporate income tax and VAT) of six months. The maximum amount of taxes that can be deferred is €30,000. In order to obtain the deferral, eligible taxpayers need to apply digitally throughout the normal procedure of tax declaration.

Source: <https://www.agenciatributaria.es/>

Remitting penalties and interest

10. Tax administrations typically apply penalties for late filing of tax returns or for late tax payments. In addition, interest may accrue on the late payments. Such penalties or interest payments can both cause cash-flow problems as well as potentially cause significant stress for some taxpayers at the current time, particularly if there are difficulties in communicating with the administration on these issues or in exercising appeal rights. Tax administrations may wish to consider where it might be appropriate to suspend penalties or interest, particularly where extensions of deadlines are granted (see above). Consideration could also be given to the case of penalties and interest decisions which have been issued but which are not yet paid, for example where it could be presumed or demonstrated that there is a link with Covid-19.

Box 2.3. Remitting penalties and interest: Country examples

Austria

Taxpayers can request a reduction in advance payments (see Box 2.2. above). Where this may result in a subsequent tax payment in the future, the late interest payment will be waived automatically. In addition, where taxpayers have asked for a deferral of tax payments or to pay in instalments, the taxpayer can also ask for the late payment penalties or interest to be reduced to zero. The tax administration has to follow this request if a Covid-19 link has been demonstrated.

Source: <https://www.bmf.gv.at/presse/pressemeldungen/2020/maerz/sonderregelungen-coronavirus.html>

Belgium

Those entrepreneurs that are suffering from the Covid-19 spread will get a remission for penalties for late payment. The entrepreneur has to complete a form, indicating for which debt(s) it requests a payment plan, and the reason (e.g. a revenue drop, a significant drop in the number of orders or reservations, problems because of partners facing problems, etc.). Entrepreneurs that were already suffering from structural payment problems cannot use these measures.

The request has to be filed before 30 June 2020.

Source: <https://financien.belgium.be/nl/ondernemingen/steunmaatregelen-betreffende-het-coronavirus-covid-19>

Czech Republic

No penalties are imposed as follows:

- A fine of CZK 1,000 incurred for the period from 1 March to 31 July 2020 will be automatically waived.
- Other penalties for late submission of the tax return will be waived at the taxpayer's individual request for reasons related to Covid-19.

Source: https://www.financnisprava.cz/cs/financni-sprava/novinky/2020/Pruvodce_pro_danove_poplatniky_v_souvislosti_s_koronavirem-10500

Ireland

Revenue Ireland announced that, with respect to small and medium-sized enterprises, the application of interest on late payments is suspended for January / February in respect of VAT and for both February and March in respect of PAYE (Employers) liabilities.

Source: <https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-130320-revenue-announce-measures-to-assist-smes-experiencing-cashflow-difficulties-arising-from-covid-19.aspx>

Italy

Eligible businesses with postponed tax payments will not be charged interests and penalties. The payment will have to be made in a single transfer by 31 May 2020.

Source: <https://www.agenziaentrate.gov.it/portale/web/guest/agenzia/agenzia-comunica/novita/aggiornamenti-del-sito>

Netherlands

After having received a written statement from the entrepreneur (as described in Box 2.2), the NTCA will not impose or will reverse a default penalty assessment that has been imposed for non-payment or late payment of VAT and tax on wages.

Source: <https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/berichten/nieuws/uitstel-betaling-gevolgen-coronavirus>

Spain

Businesses that have obtained a tax deferral will not be charged interest within the first three months.

Source: <https://www.agenciatributaria.es/>

Easier access to debt payment plans and extension of plan durations

11. Taxpayers who owe tax debt often have the option of entering debt payment plans, though this may be with some conditions for entry into those plans (such as not in arrears from a previous debt plan). In some administrations applications for debt payment plans can be made through an automatic process whereas in other cases discussions with the administration are a pre-condition.

12. An option for tax administrations to consider where appropriate, could be to give easier access to both payment plans and to extensions of plan durations, particularly where there is a risk of hardship or significant cash-flow concerns. Consideration may also be given to having an interest free period.

Box 2.4. Debt payment plans: Country examples

Belgium

A debt payment plan is offered to those entrepreneurs that are suffering from the Covid-19 spread, for all types of taxes. The entrepreneur has to complete a form, indicating for which debt(s) it requests a payment plan, and the reason (e.g. a revenue drop, a significant drop in the number of orders or reservations, problems because of partners facing problems, etc.). Entrepreneurs that were already suffering from structural payment problems cannot use these measures.

The request has to be filed before 30 June 2020.

Source: <https://financien.belgium.be/nl/ondernemingen/steunmaatregelen-betreffende-het-coronavirus-covid-19>

Ireland

Revenue Ireland published a press release to encourage businesses that experience temporary cash-flow difficulties to engage early with the administration to agree payment arrangements. Revenue Ireland pointed out that the existing Online Phased Payment Facility is available 24/7 and is an easy to use service for viable businesses to apply for a Phased Payment Arrangement. Once the application is approved by Revenue, the business has considerable flexibility to self-manage the payment schedule in line with their business needs or temporary cash-flow challenges. Alternatively, a business can contact the Collector-General's office to agree a mutually suitable payment arrangement.

Source: <https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-100320-engage-early-with-revenue-key-advice-to-businesses-experiencing-tax-payment-problems.aspx>

Suspending debt recovery

13. Administrations may want to consider suspension of debt recovery, including suspending the garnishing of wages or bank accounts and asset seizures and sales. These can have severe impacts on some taxpayers in current circumstances. This may be an area where tax administrations want to consider reviewing the guidance for case-by-case decisions in the current environment. As mentioned in the introductory section, consideration also needs to be given, though, to the impact of a significant build-up of debt which may increase the problems facing taxpayers over time and may increase the likelihood of default.

Box 2.5. Suspending debt recovery: Country examples

Germany

The Federal Ministry of Finance and the *Länder* are in the process of implementing measures to improve companies' liquidity situation. As part of this, enforcement measures (e.g. attachment of bank accounts) and late-payment penalties will be waived until 31 December 2020 if the debtor of a pending tax payment is directly affected by the Covid-19.

Source: https://www.bundesfinanzministerium.de/Content/DE/Pressemitteilungen/Finanzpolitik/2020/03/2020-03-13-download-en.pdf?__blob=publicationFile&v=2

Ireland

Revenue Ireland announced that, with respect to small and medium-sized enterprises, all debt enforcement activity is suspended until further notice.

Source: <https://www.revenue.ie/en/corporate/press-office/press-releases/2020/pr-130320-revenue-announce-measures-to-assist-smes-experiencing-cashflow-difficulties-arising-from-covid-19.aspx>

Korea

The Korean National Tax Service (NTS) announced that it would suspend processes for the recovery of taxes in arrears for up to 1 year, for example, by deferring property seizures and sales of seized property and postponing the provision of financial information of delinquent taxpayers to the Korea Credit Information Services (until end of June 2020).

Source: National Tax Service of the Republic of Korea. Press release on 5 Feb and 27 Feb 2020, https://www.nts.go.kr/news/news_01.asp.

2.2. Quicker refunds

14. Where taxpayers are owed money, processes for refunds might be prioritised to ensure that money is paid out quickly, particularly where the amounts involved may have significant impacts on cash-flow either because of the amount or the nature of the taxpayer. In addition to quicker processing (which may not always be possible given tax administration staffing constraints), tax administrations may wish to consider relaxing the risk checks done before making some refunds, for example below certain thresholds or with taxpayers with good compliance histories, while being cognisant of fraud risks.

Box 2.6. Quicker refunds: Country examples

Australia

Taxpayers that are currently reporting GST on a quarterly reporting cycle may elect to change their GST reporting and payment to monthly, to get quicker access to GST refunds.

Source: <https://www.ato.gov.au/Individuals/Dealing-with-disasters/In-detail/Specific-disasters/COVID-19/>

Korea

The Korea National Tax Service (NTS) will expedite refunds of VAT returns and 2019 earned-income tax by 10 days.

Source: National Tax Service of the Republic of Korea. Press release on 5 February and 10 March 2020, https://www.nts.go.kr/news/news_01.asp.

2.3. Audit policies and tax certainty

15. Audits can be a highly resource intensive process for taxpayers as well as tax administrations and divert them from other issues that they are confronting at the current time. Physical audits can also involve transmission risks for tax administration staff and taxpayers. Consideration could be given to a temporary change in auditing policy, particularly for taxpayers for whom audits involve a proportionately greater diversion of resources and time. This may be done through the adoption of a blanket policy or through changes in risk parameters. In making changes, though, tax administrations will want to look carefully at larger risks, in particular risks of fraud, for example frauds involving employee funds or pension contributions.

16. Consideration could also be given to where it may be possible to give early tax certainty to taxpayers about their tax liabilities where that may unlock cash-flow or release resources. There may also be a cross-border element to this, in particular for smaller firms which can be impacted more substantially than larger firms by concerns about possible double taxation impacts on cash-flow.

Box 2.7. Audit policies and tax certainty: Country examples

Italy

The Italian Revenue Agency has suspended all activities of audits, assessment, collection and legal disputes unless they are about to expire.

Source: <https://www.agenziaentrate.gov.it/portale/web/guest/agenzia/agenzia-comunica/novita/aggiornamenti-del-sito>

Korea

The Korea National Tax Service (NTS) announced that tax investigations on taxpayers affected by Covid-19 will be deferred until further notice and entrepreneurs can request postponement or suspension of tax investigation.

Source: National Tax Service of the Republic of Korea. Press release on 5 February 2020, https://www.nts.go.kr/news/news_01.asp.

2.4. Enhanced services and communication initiatives

17. Many tax administrations have expanded their digital communication channels over recent years, from great digital interaction with the tax administration to direct digital messaging, the use of web chat, social media, mobile applications etc. The increased use of such services, including through efforts to shift

taxpayers to these channels, may help in reducing physical contacts (for example through tax offices) and help get speedier responses to taxpayers.

18. To deal with the particular issues raised by Covid-19, administration may wish to consider putting in place dedicated web pages, media strategies, hotlines (possibly with call-back facilities), changes to mobile applications, the updating of virtual assistants etc. as well as considering how they might get messages out through intermediaries.

19. Tax administrations may also want to undertake analysis of the different concerns expressed by taxpayers which can feedback into consideration of where additional measures (administration or policy) might be useful. It will also be important to carefully monitor issues with particular services (such as long wait times on telephone lines) and to consider the development of additional messaging (such as FAQs) or one-to-many interventions and, where possible, changes to the times that services are available. Tax administration may also wish to consider whether some staff can be redeployed to assist where there are very high demands on a particular service.

Box 2.8. Enhanced services and communication initiatives: Country examples

Australia

A specific website and service number are dedicated to Covid-19.

Source: <https://www.ato.gov.au/Individuals/Dealing-with-disasters/In-detail/Specific-disasters/COVID-19/>

Austria

The Austrian tax administration advised taxpayers to use telephone or digital channels to contact the tax office. Only in urgent cases it is possible to arrange for a face-to-face meeting. The webpage refers taxpayers to the existing services (e.g. telephone hotline, taxpayer portal to file online, etc.)

Source: <https://www.bmf.gv.at/public/top-themen/coronavirus-weg-ins-finanzamt-vermeiden.html>

Korea

The Korea National Tax Service (NTS) provides two additional ways temporarily to access its services (call centres and sending a form by fax or post). These are in addition to the existing hotline, smartphone application and its website (www.hometax.go.kr). The aim is to make it easier for taxpayers to avoid visiting a tax office. The NTS has closed down 14 offices in the special disaster zones (Daegu and North Gyeongsang province) and recommended not visiting tax offices in person. Moreover, it has installed machines that enable taxpayers to pay taxes with a credit card, originally scheduled to be implemented in the second half of the year. The NTS has also created Task Forces on Covid-19 in seven regional offices and 125 local offices to support affected taxpayers.

The NTS's runs a YouTube channel and recently posted a video setting out the actions it has been taking in response to Covid-19 (<https://www.youtube.com/watch?v=a7holwsTlgk>).

Source: National Tax Service of the Republic of Korea. Press release on 27 February and 2 March 2020, https://www.nts.go.kr/news/news_01.asp.

Source: <https://www.set.gov.py/portal/PARAGUAY-SET/search?portal=PARAGUAY-SET&keyword=coronavirus>

Singapore

The Inland Revenue Authority of Singapore (IRAS) has put out guidance on its website as to how taxpayers can use digital services for their tax matters, including web chat and the virtual assistant (Ask Jamie) or to request call backs.

Source: <https://www.iras.gov.sg/irashome/News-and-Events/Announcements/COVID-19-%E2%80%93-Advisory-to-Taxpayers/>

www.oecd.org/tax/forum-on-tax-administration/

