

AUTOMATION OF THE TAX DEBT MANAGEMENT PROCESSES

IOTA Project

COUNTRY SURVEY



IOTA

Intra-European Organisation
of Tax Administrations



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Introduction

Background

The Forum on Tax Debt Management as a continuation of the Area Group on Debt Management carried on with identifying and promoting innovative working methods for tax debt collection and recovery. The mandate of the IOTA Forum on Tax Debt Management covers a selection of "concrete issues" on which the activities of the Forum and subgroups will focus. One of the Forum's priority focus areas is the "Automation of tax debt management processes". Tax administrations are keeping the balance between automation and manual work, making parts of the debt management process automated, reducing manual work, and using debt management information for decision-making

The automation of the tax debt management processes plays an important role in the effectiveness, impartiality, and overall success of tax collection. However, the tax administrations are not sharing the same level of development and digitalization. Acknowledging the importance of automation of tax debt management processes, tax experts agree that it would be helpful to develop a visualized tool for tax debt management processes among IOTA member tax administrations sharing the stage of automation of high-level processes.

This tool will provide a broadening of the understanding of tax administrations for tax debt management processes, considering the differences in the process among IOTA member countries, as well as the opportunity for easy and understandable learning about process automation.

Ultimately the project work is aiming at the improvement of the tax management processes through sharing the possibilities of modernization and automation, provoking greater interaction, proactive approach, and collaboration among IOTA members.

Objectives and expected outcome

The Project aims to:

- a) Provide structured general information on IOTA members' tax debt management processes.
- b) Use the collected data from IOTA members to undertake process mapping – identifying high-level automated work processes (internal and external) in the field of tax debt management
- c) Identify ways to enhance and modernise the tax debt management process
- d) Follow up on the progress and effects of automation of the tax debt management process

IOTA members' tax debt management visualized processes, and a report summarising the Survey findings, specifically:



- a) A better understanding of how the tax debt management processes work
- b) Visualization of tax debt management processes with information on their automation status for gap analysis, modernisation, training, integration, or process improvement purposes.
- c) Information on tax debt management processes "within an arm's reach"
- d) Increased cooperation and better communication between IOTA members regarding the automation of the processes, understanding the complexity and addressing the possible challenges within a given process

Instructions for completion of Survey

- Please download the Country Survey from [the project's dedicated webpage](#) on the IOTA website.
- A printable version of the Country Survey is available in .pdf format in case you need to copy the text for various internal needs (e.g. translation of the document).
- Please provide your answers in the MSWord template of the Country Survey by ticking the box (s) below the question or by writing your answer in the dedicated box below the question.
- Please submit the completed Country Survey by uploading it via [the project's dedicated webpage](#) (access is granted to the PCPs/Shadow PCPs).
- The answers provided by your administration in this Survey will be inserted into the IOTA dedicated Web page as they appear in the response.
- Any revisions will have to be submitted by the PCPs/Shadow PCPs from your administration at a later stage.
- The quality of your answers and references is imperative for the success of this project.
- Please read the whole Country Survey before answering and ensure you understand it before submitting your administration's answers.
- For any questions or enquiries, please contact the IOTA Secretariat (Ivana.Donchevska@iota-tax.org).
- Please submit the completed survey **no later than 6 April 2023**.



Contact details

Country Survey submitter(s)

Submission date:	<input type="text"/>
Country:	<input type="text"/>
Name, Surname of the submitter:	<input type="text"/>
Official Position:	<input type="text"/>
Organisation:	<input type="text"/>
Telephone:	<input type="text"/>
Email:	<input type="text"/>

Official(s) or expert(s) who contributed to the provision of information to the Country Survey (for supplementary questions, if needed)

Name, Surname of the official/expert:	<input type="text"/>
Official Position:	<input type="text"/>
Organisation:	<input type="text"/>
Telephone:	<input type="text"/>
Email:	<input type="text"/>

Name, Surname of the official/expert:	<input type="text"/>
Official Position:	<input type="text"/>
Organisation:	<input type="text"/>
Telephone:	<input type="text"/>
Email:	<input type="text"/>



Country Survey on Automation of Tax Debt Management (TDM) Processes

1. GENERAL INFORMATION

1.1. What is the level of automation of the TDM processes in your tax administration?

- Manual
- Mostly manual
- Semi-automated
- Automated in general
- Fully automated

Comments

1.2. When did the automation of the TDM processes in your Tax administration start?

- In the last 5 years
- In the last 10 years
- More than 10 years ago
- Other (please specify below)

1.3. Is the automation of the TDM processes part of a wider digitalisation and modernisation strategy in your Tax administration?

- Yes
- No

1.3.1. If yes, please provide a brief description of your Tax administration's digitalisation and modernisation strategy specifically about the TDM processes:

1.4. How was the process of the automation of the TDM processes in your Tax administration managed and organised?

- The process was managed and organised by a Tax Administration
- The process was managed and organised by a specialised Project team
- The process was managed and organised by the Tax Administration and executed by external partners
- Other (please specify below)



1.5. Is the process of automation of the TDM processes divided into phases?

- Yes
 No

1.5.1. If yes, in which phase of automation of TDM processes is your Tax Administration now?

1.6. What are the main benefits of the automation of the TDM processes in your Tax administration? *multiple choice

- Increased efficiency
 Lower risk of corruptive behaviour
 Standardised procedures
 Decreased tax debt
 Improved compliance
 Other (please specify below)

Comments

1.7. What are the main improvements in the TDM processes in your Tax administration in the last 5 years? *multiple choice

- Re-designing and reducing steps in the process
 Information-centric decision making
 Targeted approach
 Other (please specify below)

Comments

1.8. What are the main challenges of the automation of the TDM processes in your Tax administration?

Please provide a brief description of the main challenges

1.9. Have you performed a cost/benefit analysis of the implemented TDM processes in your Tax administration?

- Yes
 No



1.10. Have the automation of TDM processes in your Tax administration improved debt collection?

- Yes
- No
- Haven't performed an analysis

1.11. Did the automation of the TDM processes in your Tax administration contribute to wider tax compliance?

- Yes
- No

1.12. Have you performed special training for the employees regarding the automation of the TDM processes in your Tax administration?

- Yes
- No

1.13. What are the lessons learned regarding the process of planning, development and implementation of automation of the TDM processes in your Tax administration?



PHASES IN THE TAX DEBT MANAGEMENT PROCESSES AND MAIN KEY STEPS

2. PRE-DUE DATE PHASE

2.1 KEY STEP: Identification and Assessment of Tax Liability

Definition: the tax is recognized and made subject to payment

2.1.1. Please define and describe the key step in your tax administration:

2.1.2. Please indicate the level of automation of the key step in your tax administration:

- Automated ¹
- Semi-Automated ²
- Manual ₃

2.1.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

2.1.4. Please describe the main functionalities of the software solution:

2.1.5. Please share recommendations or important issues regarding the automation of the key step:

2.1.6. What were the main challenges in your tax administration regarding the process of key step automation?

2.1.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

2.1.8. Please describe your tax administration's future plans regarding the key step automation:

¹ Please answer the questions from 2.1 to 2.5

² Please answer all the questions

³ Please answer question number 2.6



2.2. KEY STEP: Voluntary Payment (also possible in the collection phase)

Definition: full (settlement of the liability) and/or partial payment without any enforcement involved

2.2.1. Please define and describe the key step in your tax administration:

2.2.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

2.2.3. How was the software solution developed?

- internal resources
- internal resources of your administration
- ready-made (off-the-shelf) software

2.2.4. Please describe the main functionalities of the software solution:

2.2.5. Please share recommendations or important issues regarding the automation of the key step:

2.2.6. What were the main challenges in your tax administration regarding the process of key step automation?

2.2.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

2.2.8. Please describe your tax administration's future plans regarding the key step automation:



2.3. KEY STEP: Set-Off (possible in all the other phases)

Definition: the right of the taxpayer to whom the tax agency owes money to subtract it from the debt he owes the tax agency

2.3.1. Please define and describe the key step in your tax administration:

2.3.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

2.3.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

2.3.4. Please describe the main functionalities of the software solution:

2.3.5. Please share recommendations or important issues regarding the automation of the key step:

2.3.6. What were the main challenges in your tax administration regarding the process of key step automation?

2.3.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

2.3.8. Please describe your tax administration's future plans regarding the key step automation:



2.4. KEY STEP: Debt Analyses

Definition: the first step of the ongoing process of analyzing the debt and the tax debtor which will continue throughout the following phases, and which will impact the choice of actions which will be taken in the following steps

2.4.1. Please define and describe the key step in your tax administration:

2.4.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

2.4.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

2.4.4. Please describe the main functionalities of the software solution:

2.4.5. Please share recommendations or important issues regarding the automation of the key step:

2.4.6. What were the main challenges in your tax administration regarding the process of key step automation?

2.4.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

2.4.8. Please describe your tax administration's future plans regarding the key step automation:



2.5. KEY STEP: First Letter Issued to the Customer/Taxpayer Requesting Payment

Definition: automatic first letter/first information (e.g. online platform) issued to customer advising amount of tax established, options for making payment and consequences for non-payment (e.g. assessment itself)

2.5.1. Please define and describe the key step in your tax administration:

2.5.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

2.5.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

2.5.4. Please describe the main functionalities of the software solution:

2.5.5. Please share recommendations or important issues regarding the automation of the key step:

2.5.6. What were the main challenges in your tax administration regarding the process of key step automation?

2.5.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

2.5.8. Please describe your tax administration's future plans regarding the key step automation:



2.6. KEY STEP: Composition

Definition: The decision to accept payment of a lower sum as full payment of the debt

2.6.1. Please define and describe the key step in your tax administration:

2.6.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

2.6.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

2.6.4. Please describe the main functionalities of the software solution:

2.6.5. Please share recommendations or important issues regarding the automation of the key step:

2.6.6. What were the main challenges in your tax administration regarding the process of key step automation?

2.6.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

2.6.8. Please describe your tax administration's future plans regarding the key step automation:



2.7. KEY STEP: Instalment Plan (possible in all the other phases)

Definition: possibility for the debtor/taxpayer to apply for an instalment plan (payment plan) by which the amount of the tax can be paid in shares over a period of time

2.7.1. Please define and describe the key step in your tax administration:

2.7.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

2.7.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

2.7.4. Please describe the main functionalities of the software solution:

2.7.5. Please share recommendations or important issues regarding the automation of the key step:

2.7.6. What were the main challenges in your tax administration regarding the process of key step automation?

2.7.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

2.7.8. Please describe your tax administration's future plans regarding the key step automation:

**2.8. KEY STEP: Deferral (also possible in the collection phase)**

Definition: Possibility to postpone payment of the tax (e.g. in case an appeal has been introduced)

2.8.1. Please define and describe the key step in your tax administration:

2.8.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

2.8.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

2.8.4. Please describe the main functionalities of the software solution:

2.8.5. Please share recommendations or important issues regarding the automation of the key step:

2.8.6. What were the main challenges in your tax administration regarding the process of key step automation?

2.8.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

2.8.8. Please describe your tax administration's future plans regarding the key step automation:

**2.9. KEY STEP: Appeal (possible in all the other phases)****Definition:** Possibility to dispute the tax claim by the taxpayer**2.9.1. Please define and describe the key step in your tax administration:****2.9.2. Please indicate the level of automation of the key step in your tax administration:**

- Automated
- Semi-Automated
- Manual

2.9.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

2.9.4. Please describe the main functionalities of the software solution:**2.9.5. Please share recommendations or important issues regarding the automation of the key step:****2.9.6. What were the main challenges in your tax administration regarding the process of key step automation?****2.9.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:****2.9.8. Please describe your tax administration's future plans regarding the key step automation:**



3. COLLECTION PHASE

3.1. KEY STEP: Second Letter Issued to the Taxpayer Requesting Payment

Definition: Notice sent by the system that the payment has not been made yet (with a warning that other procedures will follow if payment is not made)

3.1.1. Please define and describe the key step in your tax administration:

3.1.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

3.1.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

3.1.4. Please describe the main functionalities of the software solution:

3.1.5. Please share recommendations or important issues regarding the automation of the key step:

3.1.6. What were the main challenges in your tax administration regarding the process of key step automation?

3.1.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

3.1.8. Please describe your tax administration's future plans regarding the key step automation:



3.2. KEY STEP: Warning is Issued

Definition: final reminder sent to the taxpayer requesting payment before recovery measures are taken

3.2.1. Please define and describe the key step in your tax administration:

3.2.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Semi-Automated

3.2.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

3.2.4. Please describe the main functionalities of the software solution:

3.2.5. Please share recommendations or important issues regarding the automation of the key step:

3.2.6. What were the main challenges in your tax administration regarding the process of key step automation?

3.2.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

3.2.8. Please describe your tax administration's future plans regarding the key step automation:



3.3. KEY STEP: Proactive Contact with Vulnerable Taxpayers

Definition: proactive contact with taxpayers to discuss prospects of action to avoid further enforcement procedures

3.3.1. Please define and describe the key step in your tax administration:

3.3.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

3.3.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

3.3.4. Please describe the main functionalities of the software solution:

3.3.5. Please share recommendations or important issues regarding the automation of the key step:

3.3.6. What were the main challenges in your tax administration regarding the process of key step automation?

3.3.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

3.3.8. Please describe your tax administration's future plans regarding the key step automation:



4. RECOVERY PHASE

4.1. KEY STEP: Instrument Permitting Enforcement

Definition: enforceable title (established by a Court or by the tax agency) necessary for recovery actions

4.1.1. Please define and describe the key step in your tax administration:

4.1.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

4.1.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

4.1.4. Please describe the main functionalities of the software solution:

4.1.5. Please share recommendations or important issues regarding the automation of the key step:

4.1.6. What were the main challenges in your tax administration regarding the process of key step automation?

4.1.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

4.1.8. Please describe your tax administration's future plans regarding the key step automation:



4.2. KEY STEP: Precautionary Measures

Definition: procedures in high-risk cases to take measures aimed at securing future payment from the debtor prior to enforcement

4.2.1. Please define and describe the key step in your tax administration:

4.2.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

4.2.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

4.2.4. Please describe the main functionalities of the software solution:

4.2.5. Please share recommendations or important issues regarding the automation of the key step:

4.2.6. What were the main challenges in your tax administration regarding the process of key step automation?

4.2.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

4.2.8. Please describe your tax administration's future plans regarding the key step automation:



4.3. KEY STEP: Investigation of the Tax Debtor

Definition: all actions taken by the tax collector to find assets belonging to the tax debtor for possible seizure and/or attachment

4.3.1. Please define and describe the key step in your tax administration:

4.3.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

4.3.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

4.3.4. Please describe the main functionalities of the software solution:

4.3.5. Please share recommendations or important issues regarding the automation of the key step:

4.3.6. What were the main challenges in your tax administration regarding the process of key step automation?

4.3.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

4.3.8. Please describe your tax administration's future plans regarding the key step automation:



4.4. KEY STEP: Attachments to the Bank Account

Definition: a procedure managed by the tax collector which results in a deduction from the tax debtor's bank account

4.4.1. Please define and describe the key step in your tax administration:

4.4.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

4.4.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

4.4.4. Please describe the main functionalities of the software solution:

4.4.5. Please share recommendations or important issues regarding the automation of the key step:

4.4.6. What were the main challenges in your tax administration regarding the process of key step automation?

4.4.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

4.4.8. Please describe your tax administration's future plans regarding the key step automation:



4.5. KEY STEP: Seizing Bank Accounts

Definition: a procedure where at the request of the tax collector the bank is obliged to transfer funds that the bank has in its possession from the debtor

4.5.1. Please define and describe the key step in your tax administration:

4.5.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

4.5.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

4.5.4. Please describe the main functionalities of the software solution:

4.5.5. Please share recommendations or important issues regarding the automation of the key step:

4.5.6. What were the main challenges in your tax administration regarding the process of key step automation?

4.5.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

4.5.8. Please describe your tax administration's future plans regarding the key step automation:



4.6. KEY STEP: Attachments of Earnings

Definition: a procedure managed by the tax collector which results in a deduction of the tax debtor's income (e.g. wages, pensions,...) before payment of it to the debtor

4.6.1. Please define and describe the key step in your tax administration:

4.6.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

4.6.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

4.6.4. Please describe the main functionalities of the software solution:

4.6.5. Please share recommendations or important issues regarding the automation of the key step:

4.6.6. What were the main challenges in your tax administration regarding the process of key step automation?

4.6.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

4.6.8. Please describe your tax administration's future plans regarding the key step automation:



4.7. KEY STEP: Seizing Other Assets

Definition: all procedures aimed at listing, securing and legally withdrawing the goods from the free disposal of the tax debtor to pay the debts

4.7.1. Please define and describe the key step in your tax administration:

4.7.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

4.7.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

4.7.4. Please describe the main functionalities of the software solution:

4.7.5. Please share recommendations or important issues regarding the automation of the key step:

4.7.6. What were the main challenges in your tax administration regarding the process of key step automation?

4.7.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

4.7.8. Please describe your tax administration's future plans regarding the key step automation:



4.8. KEY STEP: Selling Other Assets (Auction)

Definition: procedure where seized (other) assets are sold to pay the tax debts

4.8.1. Please define and describe the key step in your tax administration:

4.8.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

4.8.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

4.8.4. Please describe the main functionalities of the software solution:

4.8.5. Please share recommendations or important issues regarding the automation of the key step:

4.8.6. What were the main challenges in your tax administration regarding the process of key step automation?

4.8.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

4.8.8. Please describe your tax administration's future plans regarding the key step automation:



4.9. KEY STEP: Third-Party Liability

Definition: all procedures aimed at making it possible to recover the tax debt from a third party

4.9.1. Please define and describe the key step in your tax administration:

4.9.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

4.9.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

4.9.4. Please describe the main functionalities of the software solution:

4.9.5. Please share recommendations or important issues regarding the automation of the key step:

4.9.6. What were the main challenges in your tax administration regarding the process of key step automation?

4.9.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

4.9.8. Please describe your tax administration's future plans regarding the key step automation:



4.10. KEY STEP: Mutual Assistance in Recovery

Definition: procedures where other countries are asked to help in the recovery of unpaid tax debts, based on an agreement and/or mutual legislation

4.10.1. Please define and describe the key step in your tax administration:

4.10.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

4.10.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

4.10.4. Please describe the main functionalities of the software solution:

4.10.5. Please share recommendations or important issues regarding the automation of the key step:

4.10.6. What were the main challenges in your tax administration regarding the process of key step automation?

4.10.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

4.10.8. Please describe your tax administration's future plans regarding the key step automation:



5. INSOLVENCY PHASE

5.1. KEY STEP: Debt Remediation (for individuals)

Definition: procedures aimed at debt relief for an individual (e.g. when recovery cannot be pursued and there is more than one creditor)

5.1.1. Please define and describe the key step in your tax administration:

5.1.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

5.1.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

5.1.4. Please describe the main functionalities of the software solution:

5.1.5. Please share recommendations or important issues regarding the automation of the key step:

5.1.6. What were the main challenges in your tax administration regarding the process of key step automation?

5.1.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

5.1.8. Please describe your tax administration's future plans regarding the key step automation:



5.2. KEY STEP: Company Restructuring

Definition: procedures aimed at debt relief for a company

5.2.1. Please define and describe the key step in your tax administration:

5.2.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

5.2.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

5.2.4. Please describe the main functionalities of the software solution:

5.2.5. Please share recommendations or important issues regarding the automation of the key step:

5.2.6. What were the main challenges in your tax administration regarding the process of key step automation?

5.2.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

5.2.8. Please describe your tax administration's future plans regarding the key step automation:



5.3. KEY STEP: Application for Bankruptcy

Definition: procedures where the tax collector actively files for bankruptcy and is a creditor in this procedure

5.3.1. Please define and describe the key step in your tax administration:

5.3.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

5.3.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

5.3.4. Please describe the main functionalities of the software solution:

5.3.5. Please share recommendations or important issues regarding the automation of the key step:

5.3.6. What were the main challenges in your tax administration regarding the process of key step automation?

5.3.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

5.3.8. Please describe your tax administration's future plans regarding the key step automation:



5.4. KEY STEP: Further Handling of the Bankruptcy

Definition: All actions taken by the tax collector after the tax debtor has been declared bankrupt

5.4.1. Please define and describe the key step in your tax administration:

5.4.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

5.4.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

5.4.4. Please describe the main functionalities of the software solution:

5.4.5. Please share recommendations or important issues regarding the automation of the key step:

5.4.6. What were the main challenges in your tax administration regarding the process of key step automation?

5.4.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

5.4.8. Please describe your tax administration's future plans regarding the key step automation:



5.5. KEY STEP: Write off

Definition: decision made by the tax collector where the debt in question is nullified and when further recovery actions cannot be taken (eg statute of limitation)

5.5.1. Please define and describe the key step in your tax administration:

5.5.2. Please indicate the level of automation of the key step in your tax administration:

- Automated
- Semi-Automated
- Manual

5.5.3. How was the software solution developed?

- internal resources of your administration
- external contractor
- ready-made (off-the-shelf) software

5.5.4. Please describe the main functionalities of the software solution:

5.5.5. Please share recommendations or important issues regarding the automation of the key step:

5.5.6. What were the main challenges in your tax administration regarding the process of key step automation?

5.5.7. Please share the general information on the effectiveness, efficiency and adaptability of the automated key step:

5.5.8. Please describe your tax administration's future plans regarding the key step automation: