

Resources for ISORA 2022 participants

This guide contains the following resources:

- A high-level [Introduction](#) to this survey:
 - [Background](#) on the survey;
 - The [ISORA 2022 instrument](#);
- Guidance on [how to use the RA-FIT platform](#):
 - [Users of the platform and their roles](#): coordinators, correspondents, super-users;
 - [Accessing](#) the platform;
 - How a coordinator can [register correspondents](#);
- [Technical guidance](#) on how to complete the on-line forms:
 - [Order of completion](#) of forms;
 - [How to complete](#) and certify forms;
 - [Data types and formats](#);
- A [consolidated glossary](#) of terms used in the ISORA 2022 survey;
- A [word version](#) of the ISORA 2022 survey. *Note that this word version of the questionnaire is provided for the convenience of participants only; the on-line version on the RA-FIT platform (<https://datacollection.rafit.org>) is the official version of the survey;*
- [Help guides](#) with general instructions to complete the forms.

ISORA leading up to ISORA 2022

The International Survey on Revenue Administration (ISORA) collects comparable data on tax administration from administrations around the world using questions and definitions agreed by four international organizations: the Inter-American Center of Tax Administration (CIAT); the International Monetary Fund (IMF); the Intra-European Organisation of Tax Administrations (IOTA); and the Organisation for Economic Co-operation and Development (OECD). The Asian Development Bank (ADB) supported many of the participants in ISORA 2018, 2020 and 2021, and is again working with CIAT, the IMF, IOTA and the OECD to assist participants in ISORA 2022.

ISORA uses an on-line data collection platform (the Revenue Administration Fiscal Information Tool – RA-FIT) developed and administered by the IMF.

ISORA 2016 (*so named, because the data collection occurred in 2016*) covered fiscal years 2014 and 2015, and the data provided by 135 tax administrations was included in the final database. ISORA 2018 (data collection in 2018) covered fiscal years 2016 and 2017, and data on 159 administrations was included in the final database.

Following the completion of the 2018 ISORA survey, the data availability and quality were reviewed, and the ISORA partners engaged with ISORA 2018 participants to gather feedback on the survey process. Based on this review and feedback from participants, the ISORA partners agreed that there was a need for a major revision of ISORA, to enhance data quality while reducing the burden on administrations in completing the survey. The survey was split into two components:

- *An annual questionnaire* including questions to which the responses are more likely to change every year. **ISORA 2020 used the annual questionnaire, for the first time.** As there was no survey in 2019, the 2020 round covered both 2018 and 2019 fiscal years. 156 tax administrations completed ISORA 2020 and 2021.
- *A periodic questionnaire* including questions where responses are less likely to change between surveys. The periodic survey will commence in 2023 and will ask for data related to fiscal year 2022. Current plans are to conduct the periodic questionnaire every 4 years.

ISORA 2022 will cover the 2021 fiscal year, the second annual survey to cover a single fiscal year.

The ISORA 2022 survey instrument

The ISORA 2022 survey is designed to collect information on tax administration for **the fiscal year 2021**. In most countries, the fiscal year is the same as the calendar year.¹ But in some countries, the fiscal year does not end with the end of the calendar year. The fiscal year 2021 is the fiscal period ending within calendar year 2021. Examples:

The fiscal period ending June 2021 is the 2021 fiscal year.

- The survey instrument is divided into seven forms - Forms A, B, C, D, E, F and G.

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ALGERIA

Welcome Test uat3
Survey forms are available for the year(s):2020

IMPORTANT NOTE: Please refrain from opening multiple windows or tabs of this application at the same time. All transactions will be cancelled in such instances.
Form A needs to be completed and certified before the other Forms can be completed.

Re-Edit

Period: 2020

Form Name (Click on forms listed below)	Re-Edit	Report Status	Percentage Complete
Form A. Introduction			(0%)
Form B. Revenue			(0%)
Form C. Expenditure, FTE resources and ICT infrastructure			(0%)
Form D. Human resource information			(0%)
Form E. Taxpayer segments			(0%)
Form F. Operational metrics			(0%)
Form G. Taxpayer and other stakeholder interactions			(0%)

[Completing ISORA 2020](#)

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- **Form A needs to be completed first**, as in this form the ISORA coordinator indicates the tax types for which their administration is responsible. This means that questions in the remaining forms on tax types for which the administration is not responsible need not be completed. Only after Form A has been completed and certified will correspondents have access to Forms B to G.

¹ From ISORA 2018, the 2017 fiscal year was the same as the calendar year, i.e. ending December 31st, for 119 out of 159 respondents (75 percent of ISORA 2018 participants).

- All forms include **general instructions** and **definitions of terms and guidelines for interpreting and completing some questions**, to guide officials when completing the survey. This guidance is included in *blue text in the forms*. ***We advise those completing the forms to read each form carefully, including the definitions and guidance information, before commencing its completion.*** The purpose of the explanations is to assist administrations to provide information that is comparable with the information provided by other tax administrations participating in ISORA 2022.
- Each form consists of a series of questions, followed by a comment box. Details on the types of questions, and how to complete them, are contained in a [following section](#). If needed, further comments to clarify answers can be made in the space provided at the end of each form section. Please answer all questions as accurately (i.e. precisely and completely) as possible.

Guidance on using the RA-FIT data collection platform

Who uses the data collection platform, and what do they do?

- There are three kinds of users of the platform, **coordinators**; **correspondents**; and **superusers**.
- **The coordinator coordinates their administrations' ISORA response.** In particular, for ISORA 2022, their main roles are:
 - Agreement to the Terms and Conditions for participants in ISORA 2022;
 - Completion and certification of Form A (see also [order of form completion](#));
 - Optionally, the assignment and registration of correspondents to complete any of the forms B, C, D, E, F or G (see section on how to register a correspondent);
 - Certifying all other forms, once satisfied that no further editing of the forms is needed by correspondents.
- **Correspondents complete forms** for which they are assigned responsibility, on the RA-FIT platform. Generally, a correspondent would have expertise in the subject matter covered in the form (or forms) to which they are assigned. An administration can have any number of correspondents, and correspondents may be assigned responsibility for more than one form.
- All **ISORA partner organizations have a super user account**, to enable them to assist the set of administrations they are supporting. The super user can:
 - **View all forms** for the administrations they support, and hence assist coordinators or correspondents;
 - **Change the status of forms from 'certified' to 're-edit'**, so that a coordinator or correspondent can amend entered data after certifying the form.

How to access the RA-FIT data collection platform

- The RA-FIT data collection platform is accessed through a browser at <https://datacollection.rafit.org> . *Note: Chrome is the preferred browser for RA-FIT.*
- **Coordinators, correspondents and super users are all registered on the system** and will receive a username and a password for first time use on the system.
 - **All coordinators will be registered on RA-FIT** and receive an email from fadrafit@imf.org providing their username and first use password.
 - **Correspondents will also be emailed a username and first use password** (from fadrafit@imf.org) after they are registered by a coordinator.

- The email gives instructions on how to **change the first use password to a password of your choice**. See below for an example of the email that will be received.

From: FADRAFIT@imf.org <FADRAFIT@imf.org>

Sent: Friday, July 10, 2020 4:15 PM

To: aybee@tax.utopia

Cc: FADRAFIT@imf.org

Subject: Your Request for RA-FIT Data Collection Platform access has been approved

Dear Aye Bee,

Welcome to the RA-FIT data collection platform. As survey coordinator or correspondent, you have been granted standard authentication-based login rights. Please carefully follow the login instructions below.

Instructions

1. Open your web browser and connect to the Internet in your usual manner.
 2. In the address bar of your web browser, enter the address, <https://datacollection.rafit.org>, to connect to the main RA-FIT Data Collection Platform information page.
 3. Click on the text, **SignIn**, in the top right of the page. The page for standard login will appear.
 4. Enter **EXTABEE** in the box labeled **Username**.
 5. Enter the temporary password, **21993982**, in the box labeled **Password**.
 6. Click the button, **Enter**.
- You will be prompted to change your password.
7. Enter **EXTABEE** in the box labeled **Username**.
 8. Enter the temporary password, **21993982**, in the box labeled **Old Password**.
 9. Create and enter a new password (**complying to Password Complexity rules**) in the box labeled **New Password**.
 10. Enter the same password from step 9 in the box labeled **Confirm Password**.
 11. Click the button, **Change**.
 12. Click on the text, **here**, to return to the standard login page.
 13. Enter **EXTABEE** in the box labeled **Username**.
 14. Enter in the box labeled **Password** the new password that you created in steps 9 and 10.
 15. Click the button, **Enter**. You will now be logged in to the RA-FIT Data Collection Platform and will be able to view the Welcome page.

For More Information or Assistance

If you have further questions or encounter problems, please contact FADRAFIT@imf.org.

Regards,

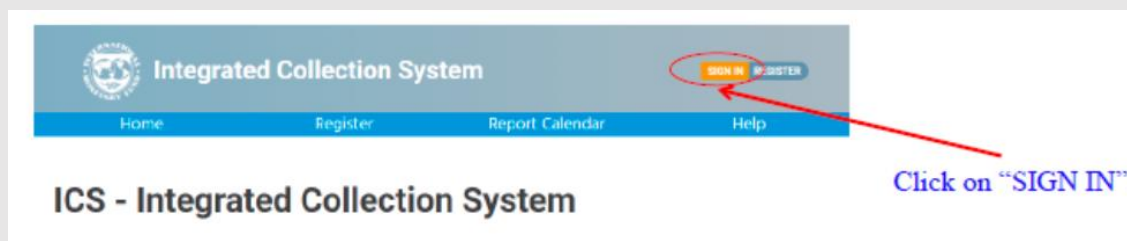
Administration Team

RA-FIT Data Collection Platform

FADRAFIT@imf.org

Note:

1. Coordinators, correspondents and super users **should NOT ever click the 'REGISTER' button** (this is for surveys other than ISORA 2022). They should use only the 'SIGN IN' button.



2. The email provided for registering as a coordinator or correspondent must not be in use on the data collection platform for surveys other than ISORA, e.g. if someone provides data for their country for another IMF-run survey through the ICS platform, they will need to use a different email address.
- When you are on the home screen, **click 'ISORA' to go to the opening page**. The first time the coordinator does this, they will be directed to agree to the Terms and Conditions.

- When the coordinator reaches the opening page for the first time, they need to **complete the name of their administration** in the text box.

International Survey on Revenue Administration (ISORA)
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BANGLADESH

Welcome Test uat3

Home
MyProfile
Manage Correspondents
Country Selection
Logout

1 Name(s) of Main Revenue administration(s)

BTA

Complete with tax administration's name or acronym

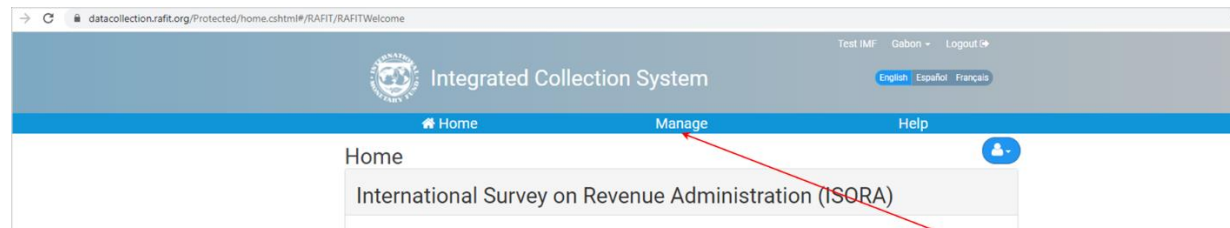
Go to forms

Then click "Go to forms" to access the ISORA forms

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Registering correspondents

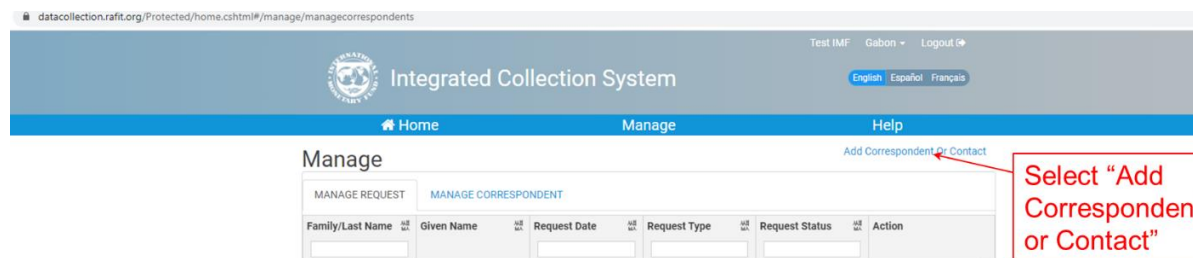
- A coordinator may assign the completion of forms other than Form A to various correspondents. The starting point can be reached from either the RA-FIT home page, or the opening page for ISORA.



The page for registering correspondents can be reached from the home page, or the survey opening page



- The registration process is started by selecting “Add Correspondent or Contact”.



- There will be a series of pages to complete, first with the details of the correspondent, followed by the assignment of forms.

ISOCA - Forms (FAD)	Correspondent		Coordinator
	Save	Submit	Manage Correspondents
Form A. Introduction (T01)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Form B. Revenue (T02)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Form C. Expenditure, FTE resources and ICT infrastructure (T03)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form D. Human resource information (T04)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form E. Taxpayer segments (T05)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Form F. Operational metrics (T06)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Form G. Taxpayer and other stakeholder interactions (T07)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

- To assign a form to a correspondent, either or both of the columns 'Save' or 'Submit' may be checked². In the example above, the correspondent will be able to edit and save but not certify forms C, D and E. The example also illustrates the assignment of coordinator rights to forms A, B, F and G. The person assigned these rights will be able to edit, save and certify forms A, B, F and G, as well as register other correspondents on these forms.
- The following screen will be seen when the correspondent has been registered:

The screenshot shows the 'Register Online' page of the Integrated Collection System (ICS). A modal window at the top center displays the message 'Online Registration Successful' with a sub-message: 'Thank you for registering with the Integrated Collection System (ICS). You will shortly receive an email confirming our receipt of your ICS registration.' Below the message is an 'OK' button. The background form is titled 'Register Online' and contains the following sections:

- Personal Information:**
 - Prefix: Mr.
 - Given Name: Jose
 - Family/Last Name: Bloggs
 - Type of Institution:
 - Institution Name:
 - Job Title: Senior Audit Manager
 - Department: Compliance Management
 - Sub Unit: Audit Group LTO
- Country/Reporting Entity Information:**
 - Address line 1: 10010 Main Street
 - Address line 2:
 - City & State: Capital City, Main State
 - Postal Code:
 - Country/Reporting Entity: Spain

² This is because the same system used for ISORA is also used for other surveys run by the IMF, where these distinctions are important.

Technical guidance on completing the ISORA 2022 forms on the RA-FIT data collection platform

Order of completing of forms

- **Form A must be completed and certified before any other forms for that fiscal year can be opened.** Form A allows you to indicate the revenue types for which your tax administration is responsible, so that you are not asked for information on tax types for which your administration is not responsible in later forms.
- **You may complete the remaining forms in any order.** After Form A is completed and certified, Forms B, C, D, E, F and G may be completed. These forms may also be certified in any order.

Notes:

1. *More than one correspondent can be assigned to work on the same form. However, more than one person should not work on the same form at the same time. (When one person saves the form, the edits made by others may then be lost.)*
2. *ISORA 2022 forms are shorter than the forms in ISORA 2016 and ISORA 2018. Considering the length and content of the ISORA 2022 forms, it is unlikely that there would be benefit in registering more than one correspondent for any of the forms apart from F and G.*
3. *Administrations that complete the survey the earliest are often those that enter data as they receive it and do not aim to complete the forms in sequence, and make use of correspondents.*

Completing and certifying forms

- Click the hyperlink on the form you wish to open from the page below (after signing in on <https://datacollection.rafit.org>) to go to the form.

International Survey on Revenue Administration (ISORA)
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Welcome Test uat3
Survey forms are available for the year(s):2020

IMPORTANT NOTE: Please refrain from opening multiple windows or tabs of this application at the same time. All transactions will be cancelled in such instances.
Form A needs to be completed and certified before the other Forms can be completed.

Re-Edit

Period: 2020

Form Name (Click on forms listed below)	Re-Edit	Report Status	Percentage Complete
Form A. Introduction	<input type="checkbox"/>	Certify	<input type="text"/> (100%)
Form B. Revenue			<input type="text"/> (0%)
Form C. Expenditure, FTE resources and ICT infrastructure			<input type="text"/> (0%)
Form D. Human resource information			<input type="text"/> (0%)
Form E. Taxpayer segments			<input type="text"/> (0%)
Form F. Operational metrics			<input type="text"/> (0%)
Form G. Taxpayer and other stakeholder interactions			<input type="text"/> (0%)

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- When the form is opened for the first time, the actions “Save”, “Print” and “Exit” are available.
- When the form is saved, calculations and validations are performed**, using the data entered. Inconsistencies in numerical data entered will be flagged in error messages shown in red at the top of the form, e.g. expenditure on salaries cannot exceed the total operational expenditure. Missing data will also be flagged in error messages.

Example:

Select Yes or No for all "Yes/No" Questions or another appropriate option
 Q1).b).B value cannot be greater than Q1).a).A
 Q3).A Percentage is greater than 100% or less than 0%
 Q6.a).A value cannot be less than Q7)Total
 6.b).A) value cannot be greater than Q6).a).A
 Q6).c).A value cannot be greater than Q6).a).A
 Q6).d).A value cannot be greater than Q6).a).A
 Q8).a).iii).C Enter non-decimal numeric values only (may include number 0)

- You can **print the form** at any time. The forms work best if printed in landscape. Printing the completed form in pdf is useful for keeping a record of your administration's survey response.
- You can **exit the form** at any time, after saving. You can later open the form to continue editing.
- **All questions need to be answered**, unless they are greyed out. Some questions are enabled by a response to a previous question.

Example:

You will need to complete questions 4 and 5 on a unit or program for high net wealth individuals only if you indicate that your administration has such an office/program.

Q4) Does the administration have an office or program to manage High Net Wealth Individual (HNWI) taxpayers?	<input type="radio"/> Yes <input checked="" type="radio"/> No
Q5) Is the HNWI program part of the LTO or large taxpayer program?	<input type="radio"/> Yes <input type="radio"/> No
Q6) Provide the actual or estimated percentage of net revenue administered under this program in relation to total net tax revenue collected	<input type="text"/>

Q4) Does the administration have an office or program to manage High Net Wealth Individual (HNWI) taxpayers?	<input checked="" type="radio"/> Yes <input type="radio"/> No
Q5) Is the HNWI program part of the LTO or large taxpayer program?	<input type="radio"/> Yes <input type="radio"/> No
Q6) Provide the actual or estimated percentage of net revenue administered under this program in relation to total net tax revenue collected	<input type="text"/>

- **The form can be certified when the form has been saved without errors.** When all data has been entered and error messages are all cleared, the **certify button is enabled**. Data may be edited repeatedly, to eliminate errors, prior to certification. Every time the form is saved, calculations and validations are repeated with the latest data. Once the form is certified, no further editing is possible, unless an administrator (this could be a super user) places the form in re-edit mode.³
- **Where numerical data are not available you may enter a 'D'.** This means that the figure is not known. **'D' should not be confused with zero**, which would mean that the figure is equal to zero. A 'D' should be entered as a last resort, for example, if you cannot provide data matching the underlying definition.

³ You can request that the form be opened for 're-edit' if an error is found after certifying.

Examples:

If you made no VAT refunds you should enter a '0', but if there is no data (or a reasonable estimate possible) on the amount of VAT refunds made, you should enter 'D'.

If you do not know how many of your administration's staff are over 64, you should answer with a 'D'. But if none of the staff are over 64 you should enter '0'.

Types of questions and formats of data in ISORA 2022 forms

- There are **four types of questions** in the survey, those that require:
 - The selection of a single **radio button**;
 - The selection of one or more **checkboxes**;
 - **numerical** inputs; and
 - **free text**.
- **Radio buttons** are used where the response is either 'yes' or 'no', or where **one** of several options needs to be selected. from various categories. Only one of the buttons can be selected.

Examples:

Do employers withhold taxes on behalf of salaried employees, e.g. PAYE?		<input type="radio"/> Yes <input type="radio"/> No
Use illustrated method to estimate tax administration FTEs and expenditure?	<input checked="" type="radio"/> Tax and Customs joint administration and will use illustrated method <input type="radio"/> Tax and Customs joint administration, but will not use illustrated method <input type="radio"/> Tax only administration	

- **Check boxes** can be checked independently of any other checkboxes.

Example:

Indicate the revenue types or categories for which the administration has responsibility

a) Income taxes - Individuals	<input type="checkbox"/>
b) Income taxes - Corporate and other entities	<input type="checkbox"/>
c) Value added taxes	<input type="checkbox"/>
d) Excises (domestic) <i>Do not check where the customs administration is responsible for domestic Excise collection.</i>	<input type="checkbox"/>
e) Other taxes	<input type="checkbox"/>
i) Motor vehicle taxes	<input type="checkbox"/>
ii) Real property taxes	<input type="checkbox"/>
iii) Wealth taxes	<input type="checkbox"/>
iv) Estate, inheritance and similar other taxes	<input type="checkbox"/>
v) Taxes on goods and services other than value added taxes	<input type="checkbox"/>
vi) Other taxes (not included in i) to v) above)	<input type="checkbox"/>

The checking of a check box may also open new questions.

Example:

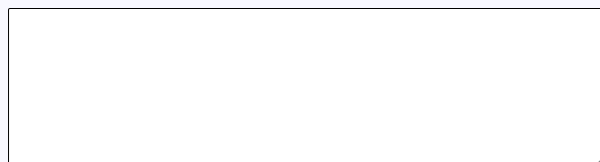
Indicate the revenue types or categories for which the administration has responsibility

a) Income taxes - Individuals	<input checked="" type="checkbox"/>
b) Income taxes - Corporate and other entities	<input checked="" type="checkbox"/>
c) Value added taxes	<input checked="" type="checkbox"/>
d) Excises (domestic) <i>Do not check where the customs administration is responsible for domestic Excise collection.</i>	<input type="checkbox"/>
e) Other taxes	<input checked="" type="checkbox"/>
i) Motor vehicle taxes	<input type="checkbox"/>
ii) Real property taxes	<input type="checkbox"/>
iii) Wealth taxes	<input type="checkbox"/>
iv) Estate, inheritance and similar other taxes	<input type="checkbox"/>
v) Taxes on goods and services other than value added taxes	<input type="checkbox"/>
vi) Other taxes (not included in i) to v) above)	<input type="checkbox"/>

- There are three kinds of **numerical data: numbers (or counts); local currency; and percentages**. These figures should be entered as follows:
 - **Counts/numbers** (e.g. numbers of FTEs) should be entered without decimals. Only digits should be entered, i.e. no decimal points, no commas, no spaces.
 - **Local currency figures** (e.g. expenditures) must be recorded in local currency, in 000's (in thousands), rounding up or down as required. For example, where an actual revenue or expenditure figure is \$ 645,985,671, it should be input as 645986. Only digits should be entered, i.e. no decimal points, no commas, no spaces.
 - **Percentages** (e.g. percentage of FTEs working on headquarter functions) should be entered with up to two decimal points, using a '.' to denote the decimal point, without a percentage sign. For example, if 0.25 is entered, 0.25% will be recorded; if 25.32 is entered, 25.32% will be recorded; if 25 is entered, 25% will be recorded.
- **Free text** may be entered in the comment boxes at the end of each form.

Example:

Introduction comments (if you wish to clarify or add to any of your above responses)



Consolidated glossary for ISORA 2022

Term/Acronym	Explanation
Application programming interfaces (APIs)	An Application Programming Interfaces is a set of software functions and procedures allowing applications to access the features and/ or data of another software solution; applications can send requests to this interface and receive responses. A significant advantage of this compared with traditional software interfaces is that complexity and sensitive information can be protected inside the software solution, since communication with other applications only goes through the API. APIs allow for safe digital interaction between revenue systems and external applications in banks, accounting software providers and other government agencies. They can for instance be used to send and receive information, validate activities and facilitate transactions.
Arrears	The total amount of tax debt (including any interest and penalties) and debt on other revenue for which the tax administration is responsible, that is overdue for payment. The total should include amounts of tax arrears that are disputed, subject to payment arrangements or extensions of time to pay.
Arrears not collectible	Non-collectible arrears generally include: a) amounts formally disputed by the taxpayer and for which collection action has been suspended pending the outcome; b) amounts that are not legally recoverable (e.g. bankruptcy of the taxpayer); and c) arrears otherwise uncollectible (e.g. the debtor has no funds or other assets).
Artificial intelligence (AI), including machine learning	Artificial intelligence (AI) is the ability of machines and systems to acquire and apply knowledge, including by performing a broad variety of cognitive tasks, e.g. sensing, processing language, pattern recognition, learning, and making decisions and predictions. Machine learning is a sub-category of AI.
Audits	An examination of taxpayer financial records and dealings to verify amounts reported in tax declarations. Audit types vary in nature, scope and intensity. They include, for example, comprehensive (multiple tax and multiple year) audits, single-issue audits, inspections of books and records, examination of VAT refund claims, and in-depth investigations of suspected tax fraud.
Behavioural insight methodologies	Behavioural insights are lessons derived from the behavioural and social sciences, including decision making, psychology, cognitive science, neuroscience, organisational and group behaviour. Behavioural insights take an inductive approach to decision-making that is driven by experimentation and piloting, which challenges established assumptions of what is thought to be rational behaviour of citizens and businesses. This methodology informs decision makers with evidence of what are the “actual” behaviours driving economic or societal outcomes. Through experimentation and trialling, behavioural insights offer a cost-effective way of testing multiple approaches at once on a smaller scale to determine the best course of action.
Capital expenditure	All costs associated with the acquisition of capital assets, including ICT infrastructure, buildings, motor vehicles etc.
Cloud computing	Cloud computing is a service model that provides clients with flexible, on-demand access to a range of computing resources. Clients access such resources (e.g. software applications, storage capacity, networking and computing power) online.

Term/Acronym	Explanation
Cooperative compliance approach/program	<p>Cooperative compliance programs and approaches may take a variety of forms, but are characterized fundamentally by tax administrations engaging with taxpayers and other stakeholders to explore shared interests, including the resolution of material tax risks; the provision of early certainty for taxpayers; the creation of a level playing field for business at large; and the reduction of costs (for all parties).</p> <p>Cooperative compliance arrangements (also known as ‘horizontal monitoring’ and ‘enhanced taxpayer relationship management’) are typically conditional upon the taxpayer demonstrating: a) good governance of their tax affairs, including an appropriate level of validation and review of their accounting systems; and (b) a willingness to operate in an open and transparent manner and make full disclosure of their tax risks as they occur (i.e. in real time).</p> <p>In return, the tax administration commits to providing enhanced service to the taxpayer through, for example: (a) dedicated points of contact; (b) speedier resolution of technical and administrative issues; (c) assignment of a reduced risk rating to the taxpayer for audit purposes; and (d) reduced penalties.</p>
Deemed acceptance	Deemed acceptance means that the taxpayer does not need to take any action to confirm to the administration that the return (pre-filled by the administration) is correct.
Distributed ledger technology/Blockchain	<p>Distributed Ledger Technology (DLT) allows transactions to be stored and updated on many computers at the same time. With a large number of computers involved, this is fail-safe and makes unauthorised changes very difficult. Blockchains use DLT to store transactions in a chain of blocks where each block contains one transaction. The combination of cryptography and DLT ensures that a block, once added to the chain, can never be altered. It enables applications to authenticate ownership and carry out secure transactions for a variety of asset types.</p>
Electronic fiscal devices/cash registers	A physical device (POS – Cash Registers – Printers) certified by the tax administration that taxpayers must use to record sales with details of individual transactions including tax related information in non-volatile read only memories the tax administration could access for verification purposes. Modern devices can include capabilities to encrypt information using digital signatures and to transmit the data to the tax administration either in real time or in periodic batches.
Electronic invoice mechanism	A nationwide system where taxpayers prepare and deliver electronic documents to record sales and other transactions (usually invoices, credit or debit notes, receipts or withholding certificates). These electronic documents must comply with a mandatory format (usually in XML) and be digitally signed. The documents must be sent to the tax administration either before the transaction is completed or shortly after the transaction is completed. The buyer will receive the electronic document through electronic means giving the possibility to use graphical representation for buyers not able to access the electronic documents. Some tax administrations offer the ability to fill the document using a free site or application hosted by the administration itself.
Electronic compliance checks	Electronic checks, validation and matching of taxpayer information, generally made as part of the return filing process. The electronic compliance checks may - depending on the outcome of the check - result in a challenge where the IT system or a tax administration official contacts the taxpayer and asks to review the underlying issue.
Executives	Executive level positions would generally be found within the senior management ranks of an organization and typically have very high levels of responsibility, and their roles are usually broad in scope, and often oversee large numbers of staff/activities.
FTE (full-time equivalent)	An FTE (full-time equivalent) of 1.0 means resources equal to one staff member available full time for the entire year. FTEs provides a measure of the human resources available, not their cost. If your administration does not use the FTE concept, you can use average staff numbers for the year as an estimate for FTEs. The average of staff at the beginning of the year and the end of the year could be used as an estimate in the absence of more accurate data

Term/Acronym	Explanation
Headquarter functions	Refers to those central units or functions of a tax administration not normally involved in operational activity or casework. Headquarters generally perform overarching functions such as strategic planning, development and approval of corporate policies, processes and procedures, reporting, monitoring and evaluation of organizational performance, development and promulgation of high-level communications, stakeholder consultation, budgeting and finance, human resources (including training academies), information technology, and procurement. They can also include providing high level technical advice on interpretation of the laws and advice to MOF and government on tax policies and their administration.
High Net Wealth Individuals (HNWIs)	Individuals at the top of the wealth or income scale, usually defined by specific criteria determined by a country. Some HNWIs pose significant challenges to tax administrations through their use of aggressive tax planning schemes and involvement in offshore tax evasion.
Independent review by a higher appellate court	Usually the final stage in a dispute process. Review by a higher appellate court to resolve remaining disputes concerning legal interpretation and facts.
Independent review by an external body	Review by an independent external specialist tax tribunal, review board or court.
Internal review	The first stage in the formal dispute resolution process. Internal reviews (also known as ‘objections’ or ‘disputes’) are reviewed by the tax administration, as opposed to an independent external review body, i.e. tribunal or court. These reviews are normally undertaken by designated review officers independent of the audit department.
Information and communication technology (ICT) expenditure	Expenses covering hardware, infrastructure, digital communication infrastructure, computers, software, other ICT areas and staff working in these areas.
Large taxpayers	Taxpayers that make significant tax payments and account, in aggregate, for a large proportion of total tax revenue. Countries tend to define large taxpayers by reference to: annual sales/turnover; annual income; value of assets; level of imports or exports; amount of tax paid; and/or type of economic sector (e.g. financial services or mining sector).
Non-collectible arrears	Non-collectible arrears generally include: a) amounts formally disputed by the taxpayer and for which collection action has been suspended pending the outcome; b) amounts that are not legally recoverable (e.g. bankruptcy of the taxpayer); and c) arrears otherwise uncollectible (e.g. the debtor has no funds or other assets).
Non-tax revenues	These refer to revenue that the administration collects, that is not a tax revenue or a social security contribution, e.g. fees for services, licences for the use of natural resources. These do not include customs revenues.
On premises commercial off the shelf (COTS) software	A software licensing model where the tax administration makes a one-time purchase of a ready-made commercial software (i.e. commercial off the shelf, so called COTS) and the software is installed on computers owned or leased by the tax administration and located in their IT rooms. COTS software is ready-made as opposed to tailor-made software which is developed by the tax administration’s ICT department. COTS software packages can be configured to fit the needs of the organisation.
Operating expenditure	All operating costs including salaries and other overheads but excluding capital costs.
Operational ICT solutions	Core ICT solutions (sometimes called Operational ICT solutions) are used to fulfil the tax administration's core mandate; they typically include systems for registration, return processing, payment processing and auditing. They do not include standard

Term/Acronym	Explanation
Other taxes	Other taxes: This category includes all taxes other than the tax specified in a), b), c) and d). Taxes are compulsory contribution to government revenue, rather than payments for specific services; payment for services would generally be classified as non-tax revenues. Do not include revenues collected by customs.
PAYE (Pay-as-you-earn)	A tax payment method by which an employer is required to deduct income tax (and SSCs if applicable) from an employee's taxable salary or wages and remit the amount promptly to government. Hence, amounts of personal income tax are paid as they are earned. In some countries, withheld amounts are treated as a final tax, thereby eliminating the need for (some) salary and wage earners to file annual income tax returns. Check Personal Income Tax (Q1 a)) if you answered 'yes' to this question.
Payments due	Payments due refers to the estimated value of all payments expected during the fiscal year, i.e. payments that have a due date in the respective fiscal year.
Payments made on time	<p>'Payments made on time' is the value of all payments received on time, i.e. by the due date. If any penalty and/or interest is levied, the payment should be considered late. With respect to payment arrangements:</p> <ul style="list-style-type: none"> • If a payment arrangement was made after the due date, the payment is not received on time. • If a payment arrangement was made prior to the due date, and the administration has the power to alter the due date with no penalty or interest, payments received by the new due date are considered to be on time.
Personal income tax	This category covers taxes levied on all income including wages / salaries dividends, interest and other income (e.g. from rental or other business) a person earns throughout the year, including cases where tax is withheld.
Prefilled tax returns	Preparation or pre-filling of a tax return (declaration) by the tax administration using information gathered from third parties such as employers and financial institutions. In their most advanced form, pre-filled returns (also called 'pre-populated returns') eliminate most of the effort required of taxpayers to prepare their return.
Returns expected	For the purpose of measuring on-time filing rates, 'returns expected' means the number of returns (declarations) that the tax administration expects to receive from registered taxpayers that are required by law to file returns. Determining this figure requires an estimate of the returns that are expected to be filed in total in respect of a fiscal year, regardless of when those returns are filed. Clearly there will be changes from one fiscal year to the next in the number of returns that are expected to be filed due to changes to taxpayers' circumstances (such as: retirement, death, ceased business activities, bankruptcies/liquidations, creation of new businesses/entities, and new entrants into the workforce). Despite these reductions and additions, using the number of returns filed for prior fiscal years (regardless of when they were filed) may be a reasonable approximation of the returns expected in the current year.
Returns filed on time	Returns filed on time is the number of returns received by the time they are due by law. Note that the filing due date may be different for returns that are filed to request a refund. Those refund-requesting returns should be considered as filed on time if submitted before the last possible filing date. (In this case, they should also be included in the number of returns that are expected.)
Robotics Process Automation (RPA)	A software 'robot' learns a set of operations and then performs them as if it were a human interacting with the computers. This is often used to automate repetitive tasks that otherwise would have to be done by tax administration staff, for instance copying information from one legacy system to another.
Salary expenditure	The total costs attributable to direct employee costs (including contributions to pension plans) for all roles performed by the tax administration. The reported amount should not include payments to contractors/consultants for services rendered.

Small and Medium Enterprises (SMEs) This term is often used to describe a specific group of taxpayers for which tax incentives or other measures may apply. Separate legislation may determine the qualifications for this group and benefits that may accrue.

Term/Acronym	Explanation
Social security contributions	All compulsory payments that confer an entitlement to receive a (contingent) future social benefit, including: (a) employers' social security contributions (SSCs); (b) employees' SSCs; and (c) SSCs paid by independent entrepreneurs and non-employed persons.
Staff entering	Refers to staff joining the administration during the fiscal year. Note that staff joining at the beginning of the fiscal year should be accounted for as having entered service in that fiscal year.
Staff exiting	Refers to staff leaving the administration during the fiscal year. Note that staff leaving at the end of the fiscal year should be accounted for as having exited in that fiscal year.
Software-as-a-service (SaaS)	A software licensing model where the tax administration pays for a subscription license where the cost depends on the usage. The software is installed on third party computers, not on tax administration computers (i.e. not on premises), and it is accessed by users via the internet.
State owned enterprises (SOEs)	State owned enterprises are entities that are under the control of the state, either by the state being the ultimate beneficial owner of the majority of voting shares or otherwise exercising an equivalent degree of control. They are often also referred to as government-owned enterprises or public corporations (such as the central bank or other entities that carry out public mission and services, for example, post office or railroad).
Tax administration functions	<p>Tax administration functions include functions both at headquarters and operating offices related to:</p> <ul style="list-style-type: none"> • Registration, taxpayer services, returns and payment processing - taxpayer registration; taxpayer services and education; processing returns and payments, including electronic returns and payments; reconciling accounts; processing refunds • Audit, investigation and other verification – audit, investigation and other tasks involved with verification of taxpayer statements and claims • Enforced debt collection and related functions – debt collection and enforcement <p>All other functions of the tax administration not included above – includes management of disputes, objections and appeals; activities related to software development, ICT infrastructure, security maintenance and other ICT functions</p>

Term/Acronym	Explanation
Tax administration functions (of the LTO/ large taxpayer program)	<p>Tax administration functions that may be carried out by the LTO/ large taxpayer program include:</p> <ul style="list-style-type: none"> • Registration: taxpayer registration. • Taxpayer services: the provision of taxpayer services and education. • Returns and payment processing: processing returns and payments, including electronic returns and payments; reconciling accounts; processing refunds. • Audit, investigation and other verification: audit, investigation and other tasks involved with verification of taxpayers' statements and claims. • Enforced debt collection and related functions: debt collection and enforcement; and • Dispute resolution: management of disputes, objections and appeals.
Tax crime investigations	An investigation where criminal tax investigators generally seek to find and analyse information for the purposes of determining whether or not a tax crime has been committed.
Value added taxes	A value-added tax (VAT) is a tax on goods or services based on 'value-added' and collected by VAT registrants. Check if you collected a value-added tax, even if known by another name.
VAT credit	Any VAT refund approved but not as yet paid out or used to offset another tax liability for whatever reason
VAT refunds	VAT refunds refer to actual refunds made (this includes VAT credits not physically paid out but offset against other taxes owed by the taxpayer). It excludes VAT input credits that are offset against VAT outputs by a registrant. For example, during the year, a VAT registrant collected 100 dollars in VAT and paid 120 dollars VAT while purchasing goods. In this case, the VAT refund is 20 dollars and not 120 dollars.
Virtual assistants	Software packages that simulate human interactions by handling questions or requests that otherwise would be handled by humans. They are sometimes called chatbots because they can be used to respond to online chats. Virtual assistants can use predefined sets of questions and answers and can additionally be powered by machine learning capabilities.
Whole-of-government identification systems	Whole-of-government identification systems are systems where a single digital ID (or connected digital IDs) provides reliable authentication and enables secure access to a range of government services online (which may include access via mobile applications).

Word version of ISORA 2022 questionnaire

Notes:

1. This Word version of the ISORA 2022 questionnaire is distributed with the following use in mind:
 - To facilitate easy sharing of the questions included in the survey;
 - To facilitate data collation ahead of entering data through the RA-FIT platform;
 - To make translation easier, where this is needed.
2. This Word document is not an exact replica of the on-line form.
3. The on-line form is the authentic version of the survey, and the ISORA 2022 database will be compiled from data entered through the RA-FIT data collection platform <https://datacollection.rafit.org> .
4. Each form can be printed from the data collection platform.
5. For general instructions to complete the forms, see [here](#).

Period: 2021

Form A. Introduction

Form A. Introduction

The purpose of this form is to establish the areas of responsibility for your administration.

Information from this form will be used automatically to enable questions in other forms, so this form needs to be saved and certified to unlock the other forms.

For general instructions to complete the form, see [here](#).

Q1) Indicate the revenue types or categories for which the administration has responsibility

a) Personal income tax

☐

Personal income tax: This category covers taxes levied on all income including wages / salaries dividends, interest and other income (e.g. from rental or other business) a person earns throughout the year, including cases where tax is withheld.

b) Corporate income tax

☐

c) Value added taxes

☐

Value added taxes: A value-added tax (VAT) is a tax on goods or services based on 'value-added' and collected by VAT registrants. Check if you collected a value-added tax, even if known by another name.

d) Excises (domestic) *Do not select if the customs administration is responsible for domestic Excise collection.*

☐

e) Other taxes

☐

i) Motor vehicle taxes

☐

ii) Real property taxes

☐

iii) Wealth taxes

☐

iv) Estate, inheritance and similar other taxes

☐

v) Taxes on goods and services other than value added taxes

☐

vi) Other taxes (not included in i) to v) above)

☐

Other taxes: This category includes all taxes other than the tax specified in a), b), c) and d). Taxes are compulsory contribution to government revenue, rather than payments for specific services; payment for services would generally be classified as non-tax revenues. Do not include revenues collected by customs.

f) Social security contributions

☐

Social security contributions: All compulsory payments that confer an entitlement to receive a (contingent) future social benefit, including: (a) employers' social security contributions (SSCs); (b) employees' SSCs; and (c) SSCs paid by independent entrepreneurs and non-employed persons.

g) Non-tax revenues

☐

Non-tax revenues: These refer to revenue that the administration collects, that is not a tax revenue or a social security contribution, e.g. fees for services, licences for the use of natural resources. Do not include customs revenues.

Q2) Do employers withhold taxes on behalf of salaried employees, e.g. PAYE?

☐ Yes

☐ No

PAYE (Pay-as-you-earn): A tax payment method by which an employer is required to deduct income tax (and SSCs if applicable) from an employee's taxable salary or wages and remit the amount promptly to government. Hence, amounts of personal income tax are paid as they are earned. In some countries, withheld amounts are treated as a final tax, thereby eliminating the need for (some) salary and wage earners to file annual income tax returns. Check Personal Income Tax (Q1 a)) if you answered 'yes' to this question.

Introduction comments

(if you wish to clarify or add to any of your above responses)

Period: 2020

Form B. Revenue

Form B. Revenue

This form generally seeks information on revenues for which the tax administration has responsibility for the fiscal year in question.

Record all revenue in thousands of local currency units. For example, if you collect \$ 34 567 987 in PIT, this should be recorded as 34568, i.e., rounded to the nearest thousand.

**Note that a "D" may be entered if a response cannot be provided to a numerical question.
A "D" does NOT mean zero/0. A zero should NOT be used to denote a missing response.**

We recommend that all ISORA coordinators provide these instructions to their correspondents.

[For general instructions to complete the form, see here.](#)

	A. Net Revenue in Local Currency ('000)	B. Percentage of total net revenue	C. Gross VAT on domestic goods in Local Currency ('000)	D. Gross VAT on imports (even where collected by customs) in Local Currency ('000)	E. VAT refunds in Local Currency ('000)
Q1) Provide the net revenue for the following tax types or categories (<i>Note: based on selections from Form A</i>)					
a) Personal income tax					
Personal income tax: This category covers taxes levied on all income including wages / salaries dividends, interest and other income (e.g. from rental or other business) a person earns throughout the year, including cases where tax is withheld.					
b) Corporate income tax					
c) Value added taxes					
VAT refunds refer to actual refunds made (this includes VAT credits not physically paid out but offset against other taxes owed by the taxpayer). It excludes VAT input credits that are offset against VAT outputs by a registrant. For example, during the year, a VAT registrant collected 100 dollars in VAT and paid 120 dollars VAT while purchasing goods. In this case, the VAT refund is 20 dollars and not 120 dollars.					
d) Excises (domestic)					
e) Other taxes					
Other taxes: This category includes all taxes other than the tax specified in a), b), c) and d). Taxes are compulsory contribution to government revenue, rather than payments for specific services; payment for services would generally be classified as non-tax revenues. Do not include revenues collected by customs.					
f) Social security contributions					
Social security contributions: All compulsory payments that confer an entitlement to receive a (contingent) future social benefit, including: (a) employers' social security contributions (SSCs); (b) employees' SSCs; and (c) SSCs paid by independent entrepreneurs and non-employed persons.					
g) Non-tax revenues					

Non-tax revenues: These refer to revenue that the administration collects, that is not a tax revenue or a social security contribution, e.g. fees for services, licences for the use of natural resources. Do not include customs revenues.

Total net revenue

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Total net revenue as percent of Gross Domestic Product

A. Total net revenue as percent of GDP

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The ratio of total net revenue to Gross Domestic Product is calculated to provide a rough check on the net revenue figures: if the ratio is smaller or larger than expected, one or more revenue figures may not have been stated in thousands of local currency units.

Revenue comments

(if you wish to clarify or add to any of your above responses)

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Period: 2020

Form C. Expenditure, FTE resources and ICT infrastructure

Form C. Expenditure, FTE resources and ICT infrastructure

The purpose of this Form is to enable comparisons between tax administrations regarding expenditures, Full-time Equivalents (FTEs) and Information and Communications Technology (ICT) Infrastructure.

Special note for administrations combining both tax and customs administration

Some 35 percent of ISORA participants are organizations where tax administration and customs administration are combined. In many of these organizations, certain functions and activities are integrated – in other words, they support both tax and customs administration. As a result, FTE and expenditures related solely to tax administration may not be readily apparent or available. In these cases, in order to compare one “tax administration” with another, it may be necessary to make an **estimate** of the FTE, operating and capital expenditures for a combined administration that could be attributed to tax administration alone.

Question 0 on this form provides an option for joint customs/tax administrations to make the **estimates** referred to above.

- If you choose this option, your responses to Question 0 will automatically populate Question 1 once you save the Form. Question 0 is simply asking for a set of inputs that will be used by the computer to populate Question 1. An illustration of how this methodology will be used is explained at the bottom of the form and can also be found [here](#).
- Alternatively, if you have your own means of identifying tax administration only FTEs and expenditures, you may decline to use Question 0 and proceed directly to Question 1.

Note that all responses in local currency units are to be provided in thousands of local currency units, e.g., \$ 34 567 987 is recorded as 34 568. This is indicated on all questions that require an answer in currency units.

**A “D” may be entered if a response cannot be provided to a numerical question.
A “D” does NOT mean zero/0. A zero should NOT be used to denote a missing response.**

We recommend that all ISORA coordinators provide these instructions to their correspondents.

[For general instructions to complete the form, see here.](#)

Is your administration a joint tax and customs administration?

- ☒ No, tax only administration
- ☐ Yes, and will use Q0 to estimate tax administration FTEs and expenditure
- ☐ Yes, and will use Q1 to provide tax administration FTEs and expenditure

Q0) Provide the following information related to FTEs and expenditures:

A. Number

B. Percentage

An FTE (full-time equivalent) of 1.0 means resources equal to one staff member available full time for the entire year. FTEs provides a measure of the human resources available, not their cost. If your administration does not use the FTE concept, you can use average staff numbers for the year as an estimate for FTEs. The average of staff at the beginning of the year and the end of the year could be used as an estimate in the absence of more accurate data.

a) FTEs involved exclusively with tax administration activities (e.g. returns processing,

b) FTEs involved exclusively with customs administration activities (e.g. border inspection, anti-smuggling initiatives)

c) FTEs involved with both tax and customs administration (e.g. finance, human resources, ICT)

d) Total estimated tax administration FTEs as a % of total organization FTEs

e) Total operating expenditures (In **local currency** ('000))

f) Total salary expenditures (In **local currency** ('000))

g) Total ICT expenditure (In **local currency** ('000))

h) Estimated percentage of ICT expenditure on tax administration

i) Total capital expenditures (In **local currency** ('000))

j) Estimated percentage of capital expenditures on tax administration

Q1) Provide tax administration FTEs and expenditure data as required

A. Number/estimate

B. Calculated Estimate

a) Total (or estimated) tax administration FTEs

An FTE (full-time equivalent) of 1.0 means resources equal to one staff member available full time for the entire year. FTEs provides a measure of the human resources available, not their cost. If your administration does not use the FTE concept, you can use average staff numbers for the year as an estimate for FTEs. The average of staff at the beginning of the year and the end of the year could be used as an estimate in the absence of more accurate data.

b) Total (or estimated) tax administration operating expenditures (In **local currency** ('000))

Operating expenditure comprises all operating costs including salaries and other overheads but excluding capital costs.

c) Total (or estimated) tax administration salary expenditures (In **local currency** ('000))

Salary expenditure comprises the total costs attributable to direct employee costs (including contributions to pension plans) for all roles performed by the tax administration. The reported amount should not include payments to contractors/consultants for services rendered.

d) Total (or estimated) tax administration ICT expenditures (In **local currency** ('000))

ICT (Information and Communication Technology) expenditure comprises expenses covering hardware infrastructure, digital communication infrastructure, computers, software, other ICT areas and staff working in these areas.

e) Total (or estimated) tax administration capital expenditures (In **local currency** ('000))

Capital expenditure includes all costs associated with the acquisition of capital assets, including ICT infrastructure, buildings, motor vehicles etc.

A. Number/estimate**B. Percentage/Estimate**

Q2) Provide the percentage (or estimated percentage) of tax administration FTEs working on headquarter functions.

Headquarters functions refers to those central units or functions of a tax administration not normally involved in operational activity or casework. Headquarters generally overarching functions such as strategic planning, development and approval of corporate policies, processes and procedures, reporting, monitoring and evaluation of organizational performance information technology, and procurement. They can also include providing high level technical advice on interpretation of the laws and advice to MOF and government on tax policies and their administration.

Q3) Provide number of FTEs for the following tax administration functions:

i) Registration, taxpayer services, returns and payment processing

Functions both at headquarters and operating offices related to taxpayer registration; taxpayer services and education; processing returns and payments, including electronic returns and payments; reconciling accounts; processing refunds.

ii) Audit, investigation and other verification

Functions both at headquarters and operating offices related to audit, investigation and other tasks involved with verification of taxpayer statements and claims.

iii) Enforced debt collection and related functions

Functions both at headquarters and operating offices related to debt collection and enforcement.

iv) All other functions of the tax administration not included above

These functions include finances; human resource management; management of disputes, objections and appeals; activities related to software development, ICT infrastructure, security, maintenance and other ICT functions.

Q4) In respect of ICT for the tax administration, are all or part of the Core or Operational ICT solutions:

Core ICT solutions (sometimes called Operational ICT solutions) are used to fulfil the tax administration's core mandate; they typically include systems for registration, return processing, payment processing and auditing. They do not include standard office tools for word processing, spreadsheets, e-mail, internet-based telephone calls, video calls and virtual meetings.

a) Custom built?

☐ Yes

☐ No

b) On premises commercial off the shelf (COTS)?

☐ Yes

☐ No

COTS refers to a software licensing model where the tax administration makes a one-time purchase of a ready-made commercial software and the software is installed on computers owned or leased by the tax administration and located in their IT rooms. COTS software is ready-made as opposed to tailor-made software developed by the tax administration's ICT department. COTS software packages can be configured to fit the needs of the organisation.

c) Software-as-a-Service (SaaS, i.e. cloud based)?

☐ Yes

☐ No

SaaS refers to a software licensing model where the tax administration pays for a subscription license where the cost depends on the usage. The software is installed on third party computers, not on tax administration computers (i.e. not on premises), and is accessed by users via the internet.

Expenditure, FTE resources and ICT infrastructure comments
(if you wish to clarify or add to any of your above responses)

Illustration of methodology for Q.0

Question 0 may be used by organizations that are responsible for both tax administration and customs administration. To do so, you will need to provide the following information

(figures in red are for illustration only):

Total FTE	= 850
of which	
1. Estimated FTEs involved exclusively with tax administration (e.g. returns processing, tax audit)	= 450
2. Estimated FTEs involved exclusively with customs administration (e.g. border inspection, anti-smuggling initiatives)	= 250
3. Estimated FTEs involved with both tax and customs (e.g. finance, human resources, ICT)	= 150
4. Total operating expenditures for entire organization	= \$7,000,000
5. Total salary expenditures for entire organization	= \$4,000,000
6. Total ICT expenditures for entire organization	= \$2,000,000
7. Estimated percentage of ICT expenditures on tax administration alone	= 20%
8. Total capital expenditures for entire organization	= \$3,000,000
9. Estimated percentage of capital expenditures on tax administration alone	= 5%

Note: as currency should be entered in thousands, the illustrative currency figures would be entered as follows: \$7,000,000 is entered as 7000; \$4,000,000 is entered as 4000; \$2,000,000 is entered as 2000; and \$ 3,000,000 is entered as 3000.

When you have entered these data into Question 0, and saved the form, the following will be computed in Column B of Question 1:

Step 1

The percentage of exclusive tax administration FTE to total exclusive FTE (tax and customs) will be calculated. In the example, this would be

$$450/700 \times 100 = 64\%$$

Step 2

This percentage will be used to compute a share of the FTE involved with both tax and customs that could be said to apply to tax administration alone.

In the example, this would be $64\% \times 150 = 96$ FTE

Step 3

The Estimated tax administration only FTE will be calculated as follows:

FTEs involved exclusively with tax administration = 450
 Tax administration share of FTE involved with both (from Step 2) = 96
Estimated Tax administration only FTE (to be used in Q 1 a Col B on Form C) = 546 FTE

Step 4

The Estimated Tax Administration only share of FTEs as a % of Total FTEs will be calculated as follows:

$$546/850 \times 100 = 64\%$$

This percentage can then be used to calculate the **estimated share of total organization operating and salary expenditures** that can be attributable to tax administration only, since these two expenditure categories generally split along similar lines to FTE. The illustration would yield the following:

For Q 1b, Col. B, $64\% \times \$7,000,000$ (operating expenditure)

For Q 1c Col B , $64\% \times \$4,000,000$ (salary expenditure)

Step 5

The following calculations will be made:

Estimated tax administration only share of ICT expenditures

$$\$2,000,000 \times 20\% = \$400,000 \text{ (this figure will appear in Q1d Col. B in thousands as 400)}$$

Estimated tax administration only share of capital expenditures

$$\$3,000,000 \times 5\% = \$150,000 \text{ (this figure will appear in Q1e Col. B in thousands as 150)}$$

Period: 2020

Form D. Human resource information

Form D. Human resource information

The purpose of this form is to enable tax administrations to make comparisons about workforce characteristics of all staff, including contractual staff. If you are a combined tax and customs administration, it may be difficult to separate the characteristics of the tax and customs workforce. Therefore, in this form you could use your total workforce for the combined organization as a base to respond to these questions.

**Note that a "D" may be entered if a response cannot be provided to a numerical question.
A "D" does NOT mean zero/0. A zero should NOT be used to denote a missing response.**

We recommend that all ISORA coordinators provide these instructions to their correspondents.

[For general instructions to complete the form, see here.](#)

Q1) Provide details on staff strength

A. Number

a) Staff employed at the beginning of the fiscal year

[For a\) provide the total number of staff at the beginning of the year, and not the staff recruited at the beginning of the year.](#)

b) Staff exiting the administration during the fiscal year

[Staff exiting refers to staff leaving the administration during the fiscal year. Note that staff leaving at the end of the fiscal year should be accounted for as having exited in that fiscal year.](#)

c) Staff entering the administration (e.g. via recruitment) during the fiscal year

[Staff entering refers to staff joining the administration during the fiscal year. Note that staff joining at the beginning of the fiscal year should be accounted for as having entered service in that fiscal year.](#)

d) Staff employed at the end of the fiscal year

[For d\) provide the total number of staff at the end of the year, and not the staff recruited at the end of the year.](#)

Q2) Provide the academic qualifications of staff at the end of the fiscal year

A. Number

a) Holding the equivalent of a Masters degree or above

b) Holding the equivalent of a Bachelor degree [excluding those in Q2a)]

Q3) Provide the age distribution for staff at the end of the fiscal year

A. Number

a) Less than 25 years of age

b) 25 to 34 years of age

c) 35 to 44 years of age

- d) 45 to 54 years of age
- e) 55 to 64 years of age
- f) older than 64 years of age

Q4) Provide the length of service distribution of staff at the end of the fiscal year

- a) Less than 5 years' service
- b) 5 to 9 years' service
- c) 10 to 19 years' service
- d) With 20 or more years' service

A. Number

Q5) Provide the self-identified gender distribution of staff at the end of the fiscal year

A. Total Number

B. Executives only

Executives refers to executive level positions that would generally be found within the senior management ranks of an organization and typically have very high levels of responsibility. Their roles are usually broad in scope, and they often oversee large numbers of staff/activities.

- a) Female (all staff)
- b) Male (all staff)

- c) Does the administration capture information on 'other' gender?
- c) Other

☐ Yes ☐ No

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Human resource information comments
(if you wish to clarify or add to any of your above responses)

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Period: 2020

Form E. Taxpayer segments

Form E. Taxpayer segments

This form seeks information on the segmentation of taxpayers for administrative purposes.

Note that all responses in local currency units are to be provided in thousands of local currency units, e.g., \$ 34 567 987 is recorded as 34 568. This is indicated on all questions that require an answer in currency units.

**A "D" may be entered if a response cannot be provided to a numerical question.
A "D" does NOT mean zero/0. A zero should NOT be used to denote a missing response.**

We recommend that all ISORA coordinators provide these instructions to their correspondents.

For general instructions to complete the form, see [here](#).

Large taxpayers

Large Taxpayers make significant tax payments and account, in aggregate, for a large proportion of total tax revenue. Countries tend to define large taxpayers by reference to: annual sales/turnover; annual income; value of assets; level of imports or exports; amount of tax paid; and/or type of economic sector (e.g. financial services or mining sector).

Q1) Does the administration have a large taxpayer office (LTO) or a large taxpayer program?

☐ Yes

☐ No

Tax administration functions that may be carried out by the LTO/large taxpayer program include:

Registration: taxpayer registration.

Taxpayer services: the provision of taxpayer services and education.

Returns and payment processing: processing returns and payments, including electronic returns and payments; reconciling accounts; processing refunds.

Audit, investigation and other verification: audit, investigation and other tasks involved with verification of taxpayers' statements and claims.

Enforced debt collection and related functions: debt collection and enforcement; and

Dispute resolution: management of disputes, objections and appeals.

a) If 'YES' indicate which of the following tax administration functions are carried out by the LTO/ large taxpayer program:

- ☐ Registration
- ☐ Return and payment processing
- ☐ Taxpayer services
- ☐ Audit, investigation and other verification
- ☐ Enforced debt collection and related functions
- ☐ Dispute resolution

Q2) Provide the following information:

**A. Number / Percentage
as Appropriate**

a) The total number of FTEs in LTO or the large taxpayer program

An FTE (full-time equivalent) of 1.0 means resources equal to one staff member available full time for the entire year. FTEs provides a measure of the human resources available, not their cost. If your administration does not use the FTE concept, you can use average staff numbers for the year as an estimate for FTEs. The average of staff at the beginning of the year and the end of the year could be used as an estimate in the absence of more accurate data

b) The number of FTEs in the audit, investigation and other verification function

c) The number of all corporate taxpayers at year-end included under this approach

d) The number of all individual taxpayers at year-end included under this approach

e) The actual or estimated percentage of net revenue administered under this program in relation to total net tax revenue collected.

This includes CIT, PIT, VAT, employer withholding taxes, as well as other revenue, as applicable.

Q3) Provide the following information on audits undertaken by the LTO or the large taxpayer program. This excludes electronic compliance checks.

A. Number Completed

B. Total value of additional assessments raised (taxes, penalties and interest) (In local currency ('000))

Electronic compliance checks refer to electronic checks, validations and matching of taxpayer information electronically, generally made as part of the return filing process.

High Net Wealth Individuals

High Net Wealth Individuals (HNWIs) refer to individuals at the top of the wealth or income scale, usually defined by specific criteria determined by a country. Some HNWIs pose significant challenges to tax administrations through their use of aggressive tax planning schemes and involvement in offshore tax evasion.

Q4) Does the administration have an office or program to manage High Net Wealth Individual (HNWI) taxpayers?

☐ Yes

☐ No

Q5) Is the HNWI program part of the LTO or large taxpayer program?

☐ Yes

☐ No

Q6) Provide the actual or estimated percentage of net revenue administered under this program in relation to total net tax revenue collected

Taxpayer segments comments

(if you wish to clarify or add to any of your above responses)

Form F. Operational metrics

Period: 2020

Form F. Operational metrics

The purpose of this form is to provide comparable quantitative and other information about tax administration operations.

Note that all responses in local currency units are to be provided in thousands of local currency units, e.g., \$ 34 567 987 is recorded as 34 568. This is indicated on all questions that require an answer in currency units.

**A "D" may be entered if a response cannot be provided to a numerical question.
A "D" does NOT mean zero/0. A zero should NOT be used to denote a missing response.**

We recommend that all ISORA coordinators provide these instructions to their correspondents.

For general instructions to complete the form, see [here](#).

Number of taxpayers

Q1) Provide the number of registered and active taxpayers (or employers as in Column C) at fiscal year-end for the categories listed below:

A. Corporate income tax	B. Personal Income tax	C. Employers that withhold tax from employees	D. Value added tax	Excise (domestic manufacturers/producers)
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Active taxpayers are normally those for whom a tax consequence arises during the fiscal year (tax liability or tax refunds without any obligation to file) or that for any other purpose file a tax return.

For Personal income tax (and for the purposes of this survey), the number of registered and active taxpayers includes all individuals that pay income tax, including those that have their tax deducted from their salary through direct withholding by the employer (e.g. PAYE arrangements) and do not need to file a return (i.e. the withheld tax is final tax).

For employers that withhold tax from employees (PAYE) provide the number of employers that withhold tax from employees.

If you are using tax returns for multiple individuals to estimate active PIT taxpayers, estimate the total number of individual persons covered.

a) Total taxpayers registered (No.)

b) Total active taxpayers (No.)

c) Are most employees that have tax deducted from their salary through direct withholding by the employer required to register for personal income tax?

☐ Yes ☐ No

Return filing

Q2) Provide details on the filing of tax returns

A. Corporate income tax	B. Personal Income tax	C. Employers that withhold tax from employees	D. Value added tax
-------------------------	------------------------	---	--------------------

a) Number of returns expected

For the purpose of measuring on-time filing rates, 'returns expected' means the number of returns (declarations) that the tax administration expects to receive from registered taxpayers that are required by law to file returns. Determining this figure requires an estimate of the returns that are expected to be filed in total in respect of a fiscal year, regardless of when those returns are expected to be filed. Clearly there will be changes from one fiscal year to the next in the number of returns that are expected to be filed due to changes to taxpayers' circumstances (such as: retirement, death, ceased business activities, bankruptcies/liquidations, creation of new businesses/entities, and new entrants into the workforce). Despite these reductions and additions, using the number of returns filed for prior fiscal years (regardless of when they were filed) may be a reasonable approximation of the returns expected in the current year.

If you use 'active taxpayers' from Q1 to determine the number of PIT returns expected, exclude salaried employees who are subject to final withholding on salaries and do not have to file, and count a return for multiple persons as a single return.

b) Number of returns filed on time

Returns filed on time is the number of returns received by the time they are due by law. Note that the filing due date may be different for returns that are filed to request a refund. Those refund-requesting returns should be considered as filed on time if submitted before the last possible filing date. (In this case, they should also be included in the number of returns that are expected.)

c) On-time filing rate %

d) Are most employees that have tax deducted from their salary through direct withholding by the employer required to file a return (i.e. the withheld tax is not the final tax)?

☐ Yes

☐ No

Payments

Q3) Provide the estimated percentage of total personal income tax withheld by third parties (e.g. employers, banks) and subsequently paid to the administration.

A.
Percent
age

A. Corpor ate Income Tax In local currenc y ('000)	B. Perso nal Inco me Tax In local curre ncy ('000)	C. Employ ers that withhol d tax from employ ees In local currenc y ('000)	D. Value added tax In local curre ncy ('000)
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Q4) Provide details on payments

a) Total value of payments due

Payments due refers to the value of all payments expected during the fiscal year, i.e. payments that have a due date in the respective fiscal year.

b) Total value of payments made on time

'Payments made on time' is the value of all payments received on time, i.e. by the due date. If any penalty and/or interest is levied, the payment should be considered late. With respect to payment arrangements:
If a payment arrangement was made after the due date, the payment is not received on time.
If a payment arrangement was made prior to the due date, and the administration has the power to alter the due date with no penalty or interest, payments received by the new due date are considered to be on time.

c) On-time payment rate %

VAT refunds

Q5) Choose which one of the following applies to most approved VAT refunds

a) VAT refunds are automatically paid out (or used to offset other tax debts) immediately (or within a short time period).

☐ a)

b) As for a), but subject to the availability of funds.

☐ b)

c) VAT refund are established as a 'credit' in the taxpayer's account, until such time as the taxpayer may legally request the refund.

☐ c)

d) As for c), but subject to the availability of funds

☐ d)

e) If 'yes' to b), c) or d) above, provide the value of all VAT 'credits' (i.e. VAT refunds approved but not yet paid out or used to offset other tax liabilities) at year end? In local currency ('000)

Arrears

Q6) Provide the following information on arrears for which your administration is responsible.

**A. Value in local
currency ('000)**

B. Percentage

Arrears are the total amount of tax debt (including any interest and penalties) and debt on other revenue for which the tax administration is responsible, that is overdue for payment. The total should include amounts of tax arrears that are disputed, subject to payment arrangements or extensions of time to pay.

a) Total value of closing stock of arrears at year-end

b) Value of closing stock of arrears at year-end considered 'not collectible'

Non-collectible arrears generally include: a) amounts formally disputed by the taxpayer and for which collection action has been suspended pending the outcome; b) amounts that are not legally recoverable (e.g. bankruptcy of the taxpayer); and c) arrears otherwise uncollectible (e.g. the debtor has no funds or other assets).

c) Value of closing stock of arrears at year-end relating to state owned enterprises

State owned enterprises (SOEs) are entities that are under the control of the state, either by the state being the ultimate beneficial owner of the majority of voting shares or otherwise exercising an equivalent degree of control. They are often also referred to as government-owned enterprises or public corporations (such as the central bank or other entities that carry out public mission and services, for example, post office or railroad).

d) Value of closing stock of arrears at year-end relating to state owned enterprises, considered 'not collectible'

**A. Corporate
Income Tax In
local
currency ('000)**

**B. Personal
Income
Tax In local
currency
('000)**

**C. Employers
that
withhold tax
from
employees In
local
currency ('000)**

**D. Value added
tax
In local currency
('000)**

Q7) Provide information on closing stock of arrears at year-end for the following tax types

Audit and verification

Q8) Provide the following information on audits and verification actions:

**A. Number
completed**

**B. Number
where
adjustment
was
made**

**C. Total value of
additional assessments raised
(taxes, penalties and interest)
(000's)**

Audits refer to examinations of taxpayer financial records and dealings to verify amounts reported in tax declarations. Audit types vary in nature, scope and intensity. They include, for example, comprehensive (multiple tax and multiple year) audits, single-issue audits, desk audits, inspections of books and records, examination of VAT refund claims, and in-depth investigations of suspected tax fraud.

Note: audit information provided in this form should include audit results for the large taxpayer program (provided in Form E).

Electronic compliance checks include electronic checks, validation and matching of taxpayer information, generally made as part of the return process. The electronic compliance checks may - depending on the outcome of the check - result in a challenge where the IT system or a tax administration official contacts the taxpayer and asks to review the underlying issue.

a) For all audits (excluding electronic compliance checks)

Thereof, value of additional assessments raised for:

i) Corporate income tax

ii) Personal income tax

- iii) Value added tax
- iv) Tax withheld by employers from employees (e.g. PAYE)
- b) Electronic compliance checks
- c) Total value of additional assessments raised

Tax crime investigations

Q9) Select the responses that apply to the tax administration regarding tax crime investigations:

- ☐ a) Tax administration has responsibility for directing and conducting tax crime investigations.
- ☐ b) Tax administration has responsibility for conducting investigations, under the direction or authority of another agency, such as the police or public prosecutor.
- ☐ c) Another agency outside of tax administration, such as the police or public prosecutor, has responsibility for conducting tax crime investigations. *(NOTE: This could be a specialist tax agency, established outside the tax administration)*

A tax crime investigation is an investigation where criminal tax investigators generally seek to find and analyse information for the purposes of determining whether or not a tax crime has been committed.

Q10) If you selected 9a) or 9b), provide the number of tax crime investigation cases referred for prosecution during the fiscal year

Dispute resolution

Q11) Do taxpayers have the right to challenge assessments through the following mechanisms?

a) An internal review by the tax administration

☐ Yes ☐ No

An internal review is the first stage in the formal dispute resolution process. Internal reviews (also known as 'objections' or 'disputes') are reviewed by the tax administration, as opposed to an independent external review body, i.e. tribunal or court. These reviews are normally undertaken by designated review officers independent of the audit department.

b) An independent review by an external body

☐ Yes ☐ No

An independent review refers to a review by an independent external specialist tax tribunal, review board or court.

c) An independent review by a higher appellate court

☐ Yes ☐ No

An independent review by a higher appellate court is usually the final stage in a dispute process to resolve remaining disputes concerning legal interpretation and facts.

Q12) Where an internal review by the tax administration is permissible, do taxpayers first have to pursue this avenue?

☐ Yes ☐ No

Q13) Provide details on the number of tax cases under internal review procedures

A. Number

- a) Cases initiated in the Fiscal Year
- b) Cases on hand at end of Fiscal Year

Q14) Provide details on the number of tax cases under independent review by external bodies

A. Number

- a) Cases initiated in the Fiscal Year
- b) Cases on hand at end of Fiscal Year

Q15) Provide details on the number of tax cases under independent review by a higher appellate court

A. Number

- a) Cases resolved by a higher appellate court in the Fiscal Year

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- b) Cases resolved in favor of the administration in the Fiscal Year

'Cases resolved in favor of the administration' are those cases where the administration has been successful in more than 50% of the issues contested in each case.

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Operational Metrics Comments
(if you wish to clarify or add to any of your above responses)

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Period: 2020

Form G. Taxpayer and other stakeholder interactions

Form G. Taxpayer and other stakeholder interactions

This form seeks to gather information related to trends in interactions of the administration with taxpayers and other stakeholders.

**Note that a "D" may be entered if a response cannot be provided to a numerical question.
A "D" does NOT mean zero/0. A zero should NOT be used to denote a missing response.**

We recommend that all ISORA coordinators provide these instructions to their correspondents.

For general instructions to complete the form, see [here](#).

Registration and Service Channels

Q1) Indicate the types of registration channels that taxpayers can use

Include all channels that can be used for registration purposes, even if a certain channel may not be available for all tax types

i) Online

☐ Yes

☐ No

ii) Telephone

☐ Yes

☐ No

iii) Email

☐ Yes

☐ No

iv) Mail / post

☐ Yes

☐ No

v) In-person

☐ Yes

☐ No

vi) Other

☐ Yes

☐ No

Q2) a) Does the administration keep track of incoming service contacts?

☐ Yes

☐ No

b) If yes, indicate the number of incoming service contacts (e.g. enquiries) received through the following channels:

A. Number

A contact should be counted as an incoming service contact when a person is asking for something that requires an action by the tax administration. This action may be a manual intervention or an automated intervention (e.g. in the case of digital assistants)

i) Online via taxpayer account

ii) Digital assistance (e.g. chat, digital assistant)

iii) Telephone call

iv) E-mail

v) Mail / post

vi) In-person

Pre-filled returns

Q3) Does the administration pre-fill PIT tax returns?

☐ Yes

☐ No

Pre-filling tax returns refers to preparation or pre-filling of a tax return (declaration) by the tax administration, using information gathered from third parties such as employers and financial institutions. In their most advanced form, pre-filled returns (also called 'pre-populated returns') eliminate most of the effort required of taxpayers to prepare their return.

If 'Yes', indicate which of the categories stated are prefilled in personal income tax returns?

- ☐ Taxpayer personal information
- ☐ Income information: Wages and salaries
- ☐ Income information: Pension
- ☐ Income information: Interest
- ☐ Income information: Dividends
- ☐ Income information: Capital gains/losses
- ☐ Income information: Other income
- ☐ Expense information: Donations
- ☐ Expense information: School and university fees
- ☐ Expense information: Childcare expenses
- ☐ Expense information: Certain insurance premiums
- ☐ Expense information: Health and medical expenses (other than insurance premiums)
- ☐ Expense information: Pension/retirement contributions and savings
- ☐ Expense information: Interest on loans and mortgages
- ☐ Expense information: Other expenses

Return processing

Q4) Provide the total number of tax returns received via the channels listed below

a) Paper returns (e.g. filed in the tax office, filed via postal service, scanned and emailed etc.)

b) Electronic - fully pre-filled by the tax administration, deemed acceptance

Deemed acceptance means that the taxpayer does not need to take any action to confirm to the administration that the return (pre-filled by the administration) is correct.

b) Electronic - fully pre-filled by the tax administration, deemed acceptance

c) Electronic - fully pre-filled by the tax administration, confirmation required

d) Electronic - partially pre-filled by the tax administration with income and/or expense information

e) Electronic- not prefilled, or pre-filled only with taxpayer personal information

g) Total

**A. Corporate
income tax**

**B. Personal
Income tax**

**C. Value
Added Tax**

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Tax Payments

Q5) Provide the percentage of payments received electronically
(NOTE: This excludes cash or cheque payments).

**A. Percentage by
Number**

**B. Percentage by
Value**

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Compliance Approaches

Q6) Does the administration actively use behavioral insight methodologies or techniques?

☐ Yes

☐ No

Behavioural insights are lessons derived from the behavioural and social sciences, including decision making, psychology, cognitive science, neuroscience, organisational and group behaviour. Behavioural insights take an inductive approach to decision-making that is driven by experimentation and piloting, which challenges established assumptions of what is thought to be rational behaviour of citizens and businesses. This methodology informs decision makers with evidence of what are the "actual" behaviours driving economic or societal outcomes. Through experimentation and trialling, behavioural insights offer a cost-effective way of testing multiple approaches at once on a smaller scale to determine the best course of action.

Q7) Are all or certain categories of taxpayers required to use an electronic invoice mechanism for tax purposes?

☐ Yes

☐ No

An electronic invoice mechanism refers to a nationwide system where taxpayers prepare and deliver electronic documents to record sales and other transactions (usually invoices, credit or debit notes, receipts or withholding certificates). These electronic documents must comply with a mandatory format (usually in XML) and be digitally signed. The documents must be sent to the tax administration either before the transaction is completed or shortly after the transaction is completed. The buyer will receive the electronic document through electronic means giving the possibility to use graphical representation for buyers not able to access the electronic documents. Some tax administrations offer the ability to fill the document using a free site or application hosted by the administration itself.

Q8) Are certain categories of taxpayers required to use electronic fiscal devices / cash registers?

☐ Yes

☐ No

An electronic fiscal device is a physical device (POS – Cash Registers – Printers) certified by the tax administration that taxpayers must use to record sales with details of individual transactions including tax related information in non-volatile read only memories the tax administration could access for verification purposes. Modern devices can include capabilities to encrypt information using digital signatures and to transmit the data to the tax administration either in real time or in periodic batches.

Q9) Does the tax administration have a formal co-operative compliance approach / program for:

Cooperative compliance programs and approaches may take a variety of forms, but are characterized fundamentally by tax administrations engaging with taxpayers and other stakeholders to explore shared interests, including the resolution of material tax risks; the provision of early certainty for taxpayers; the creation of a level playing field for business at large; and the reduction of costs (for all parties). Cooperative compliance arrangements (also known as 'horizontal monitoring' and 'enhanced taxpayer relationship management') are typically conditional upon the taxpayer demonstrating: a) good governance of their tax affairs, including an appropriate level of validation and review of their accounting systems; and (b) a willingness to operate in an open and transparent manner and make full disclosure of their tax risks as they occur (i.e. in real time). In return, the tax administration commits to providing enhanced service to the taxpayer through, for example: (a) dedicated points of contact; (b) speedier resolution of technical and administrative issues; (c) assignment of a reduced risk rating to the taxpayer for audit purposes; and (d) reduced penalties.

a) Large taxpayers?

☐ Yes

☐ No

Large taxpayers make significant tax payments and account, in aggregate, for a large proportion of total tax revenue. Countries tend to define large taxpayers by reference to: annual sales/turnover; annual income; value of assets; level of imports or exports; amount of tax paid; and/or type of economic sector (e.g. financial services or mining sector).

b) HNWI taxpayers?

☐ Yes

☐ No

High Net Wealth Individuals are individuals at the top of the wealth or income scale, usually defined by specific criteria determined by a country. Some HNWIs pose significant challenges to tax administrations through their use of aggressive tax planning schemes and involvement in offshore tax evasion.

c) Other taxpayers?

☐ Yes

☐ No

Innovation

Q10) Indicate if the administration has implemented and is using any of the following technologies, or is in the process of implementing them for future use:

	In use	In the implementation phase	No
Answer 'No' if your administration is planning to implement the mentioned technology but has not started implementation.			
a) Distributed ledger technology / Blockchain	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Distributed Ledger Technology (DLT) allows transactions to be stored and updated on many computers at the same time. With a large number of computers involved, this is failsafe and makes unauthorised changes very difficult. Blockchains use DLT to store transactions in a chain of blocks where each block contains one transaction. The combination of cryptography and DLT ensures that a block, once added to the chain, can never be altered. It enables applications to authenticate ownership and carry out secure transactions for a variety of asset types.			
b) Artificial intelligence (AI), including machine learning	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Artificial intelligence (AI) is the ability of machines and systems to acquire and apply knowledge, including by performing a broad variety of cognitive tasks, e.g. sensing, processing language, pattern recognition, learning, and making decisions and predictions. Machine learning is a sub-category of AI.			
c) Cloud computing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cloud computing is a service model that provides clients with flexible, on-demand access to a range of computing resources. Clients access such resources (e.g. software applications, storage capacity, networking and computing power) online.			
d) Data science / analytics tools	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e) Robotics Process Automation (RPA)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
In Robotics Process Automation (RPA) a software 'robot' learns a set of operations and then performs them as if it were a human interacting with the computers. This is often used to automate repetitive tasks that otherwise would have to be done by tax administration staff, for instance copying information from one legacy system to another.			
f) Application programming interfaces (APIs)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Application Programming Interfaces (API) are a set of software functions and procedures allowing applications to access the features and/ or data of another software solution; applications can send requests to this interface and receive responses. A significant advantage of this compared with traditional software interfaces is that complexity and sensitive information can be protected inside the software solution, since communication with other applications only goes through the API. APIs allow for safe digital interaction between revenue systems and external applications in banks, accounting software providers and other government agencies. They can for instance be used to send and receive information, validate activities and facilitate transactions.			
g) Whole-of-government identification systems	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Whole-of-government identification systems are systems where a single digital ID (or connected digital IDs) provides reliable authentication and enables secure access to a range of government services online (which may include access via mobile applications).			
h) Digital authentication technology (e.g. biometrics, such as voice recognition)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
i) Virtual assistants (e.g. chatbots)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Virtual assistants are software packages that simulate human interactions by handling questions or requests that otherwise would be handled by humans. They are sometimes called chatbots because they can be used to respond to online chats. Virtual assistants can use predefined sets of questions and answers and can additionally be powered by machine learning capabilities.			

Taxpayer and Other Stakeholder Interactions comments
(if you wish to clarify or add to any of your above responses)

Help Guides

Form A - Introduction

This form must be completed before any other forms. Form A allows you to indicate the revenue types for which your tax administration is responsible, so that you are not asked for information on tax types for which your administration is not responsible in later forms.

The year refers to the fiscal year. In this survey, the fiscal year is the fiscal period ending in that year. For example, a fiscal year ending at any time during 2020, is termed the 2020 fiscal year.

Question 1) comprises checkboxes to complete. If you check the box e) for 'Other taxes', you need to select at least one type of tax from options i) to vi).

Question 2) is requires selection of either 'Yes' or 'No'. If you do not select either, there will be an error message when you save the form.

Save the form when complete. Any error messages will appear **in red** at the top of the form. You can continue to edit the form and save again. When the errors are cleared, it will be possible to **certify** the form.

Completing the comment box is optional, as is the case for all forms. You may enter comments about your responses in the form in free text.

You can **print** the form at any point. Printing to a pdf once the form is certified may be useful for your records.

Certify Form A when it is complete. It will now be possible to complete all other forms.

Form B – Revenue

Numerical data must be entered in all the unshaded boxes. If you save the form without completing all the unshaded boxes, error messages will appear **in red** at the top of the form.

All data entered on this form (apart from comments) **are in local currency, in thousands.** These figures should be entered as follows:

- Revenue figures are to be recorded in local currency, in 000's (in thousands), rounding up or down as required. For example, where the actual revenue figure is \$ 10,645,982,552, it should be input as 10645983.
- Only digits should be entered, i.e. no decimal points, no commas, no spaces.
- No minus signs or parentheses should be used for negative or subtracted input

When the form is saved, calculations will be performed. The total net revenue and percentage of total net revenue are determined. If your administration is responsible for Value added taxes (VAT), Net VAT will be calculated as gross VAT on domestic goods *plus* gross VAT on imports *minus* VAT refunds.

Where the revenue figure is not available you may enter a 'D'. This means that the figure is not known. It does not mean zero, so if the revenue figure (rounded) is equal to zero, '0' should be entered. One 'D' entry in Form B means that all calculated figures will be unknown, i.e. 'D'. A 'D' should thus be entered as a last resort, for example, if you cannot provide data matching the underlying definition.

The form can be certified when the form has been saved without errors. Data may be edited repeatedly, to eliminate errors, prior to certification. Every time the form is saved, the calculated fields are recalculated with the latest data. Once the form is certified, no further editing is possible, unless an administrator places the form in re-edit mode.

Form C – Expenditure, FTE resources and ICT infrastructure

One of the options must be selected in the first question, in order to answer Question 0 or 1.

- If tax and customs are administered within the same organization, and you have resource figures for the entire organization, but you do not have separate estimates of the total resources used for tax administration activities, select 'Yes, and will use Q0 to estimate tax administration FTEs and expenditure'. Then proceed to respond to Question 0.
- If tax and customs are administered within the same organization and you can estimate the total resources used for tax administration activities, select 'Yes, and will use Q1 to provide tax administration FTEs and expenditure'. Then proceed to respond to Question 1.
- If tax is not administered within the same organization as customs, select 'No, tax only administration' and proceed to completing Question 1.

This form requires the entry of three kinds of numerical data: numbers (or counts); local currency; and percentages. These figures should be entered as follows:

- **Counts/numbers** (e.g. numbers of FTEs) should be entered without decimals. Only digits should be entered, i.e. no decimal points, no commas, no spaces.
- **Local currency figures** (e.g. expenditures) must be recorded in local currency, in 000's (in thousands), rounding up or down as required. For example, where an actual expenditure figure is \$ 645,985,671, it should be input as 645986. Only digits should be entered, i.e. no decimal points, no commas, no spaces.
- **Percentages** (e.g. percentage of FTEs working on headquarter functions) should be entered with up to two decimal points, using a '.' to denote the decimal point, without a percentage sign. For example, if 0.25 is entered, 0.25% will be recorded; if 25.32 is entered, 25.32% will be recorded; if 25 is entered, 25% will be recorded.

When the form is saved, calculations and validations are performed using the data entered. Inconsistencies in figures entered will be flagged in error messages shown in red, e.g. expenditure on salaries cannot exceed the total operational expenditure. Missing data will also be flagged in error messages.

Where numerical data are not available you may enter a 'D'. This means that the figure is not known. It should not be confused with zero, which would mean that the figure is equal to zero. A 'D' should be entered as a last resort, for example, if you cannot provide data matching the underlying definition.

The form can be certified when the form has been saved without errors. Data may be edited repeatedly, to eliminate errors, prior to certification. Every time the form is saved, calculations and validations are repeated with the latest data. Once the form is certified, no further editing is possible, unless an administrator places the form in re-edit mode.

Form D – Human resource information

This form requires the entry of numerical data. All numbers should be entered without decimals.

Only digits should be entered, i.e. no decimal points, no commas, no spaces.

When the form is saved, validations are performed using the data entered. Inconsistencies in figures entered will be flagged in error messages shown in red, e.g. the sum of staff numbers in each age group (Question 3) should total the staff employed at the end of the fiscal year (Question 1 d)). Missing data will also be flagged in error messages.

Where numerical data are not available you may enter a 'D'. This means that the figure is not known. It should not be confused with zero; for example, if there are no staff in the administration with 20 or more years' service, a '0' should be entered. A 'D' should be entered as a last resort, for example, if you cannot provide data matching the underlying definition.

The form can be certified when the form has been saved without errors. Data may be edited repeatedly, to eliminate errors, prior to certification. Every time the form is saved validations are performed with the latest data. Once the form is certified, no further editing is possible, unless an administrator places the form in re-edit mode.

Form E. Taxpayer segments

If your administration has a large taxpayer office or program (LTO), Question 1 must be answered with 'yes' to be able to answer the questions on LTOs (questions 2 and 3). At least one box in Question 1 a) must be checked.

If your administration has a program to manage high net wealth individuals (HNWIs), Question 4 must be answered with 'yes' to be able to answer the questions on the HNWI program (questions 4 and 5).

This form requires the entry of three kinds of numerical data: numbers (or counts); local currency; and percentages. These figures should be entered as follows:

- **Counts/numbers** (e.g. numbers of FTEs) should be entered without decimals. Only digits should be entered, i.e. no decimal points, no commas, no spaces.
- **Local currency figures** (e.g. total value of additional assessments raised) must be recorded in local currency, in 000's (in thousands), rounding up or down as required. For example, where assessments raised are \$ 23,456,789, the figure should be entered as 23457. Only digits should be entered, i.e. no decimal points, no commas, no spaces.
- **Percentages** (e.g. estimated percentage of net revenue administered through the LTO) should be entered with up to two decimal points, using a '.' to denote the decimal point, without a percentage sign. For example, if 0.65 is entered, 0.65% will be recorded; if 65.32 is entered, 65.32% will be recorded; if 65 is entered, 65% will be recorded.

When the form is saved, validations are performed using the data entered. Inconsistencies in figures entered will be flagged in error messages shown in red, e.g. the percentage of net revenue administered through the LTO (Question 2 e)) cannot exceed 100 percent. Missing data will also be flagged in error messages.

The form can be certified when the form has been saved without errors. Data may be edited repeatedly, to eliminate errors, prior to certification. Once the form is certified, no further editing is possible, unless an administrator places the data in re-edit mode.

Form F – Operational Metrics

This form requires the entry of three kinds of numerical data: numbers (or counts); local currency; and percentages. These figures should be entered as follows:

- **Counts/numbers** (e.g. numbers of taxpayers, number of audits completed) should be entered without decimals. Only digits should be entered, i.e. no decimal points, no commas, no spaces.
- **Local currency figures** (e.g. value of payments made on time, closing stock of arrears) must be recorded in local currency, in 000's (in thousands), rounding up or down as required. For example, if payments due are \$ 23,456,789, the figure should be entered as 23457. Only digits should be entered, i.e. no decimal points, no commas, no spaces. Do not insert minus signs or use parentheses around negative numeric input.
- **Percentages** (e.g. estimated percentage of net revenue administered through the LTO) should be entered with up to two decimal points, using a '.' to denote the decimal point, without a percentage sign. For example, if 0.65 is entered, 0.65% will be recorded; if 65.17 is entered, 65.17% will be recorded; if 65 is entered, 65% will be recorded.

When the form is saved, calculations and validations are performed using the data entered. Inconsistencies in figures entered will be flagged in error messages shown in red, e.g. the closing stock of arrears considered 'not collectible' cannot exceed the closing stock of arrears. Missing data will also be flagged in error messages.

Where numerical data are not available you may enter a 'D'. This means that the figure is not known. It should not be confused with zero, which would mean that the figure is equal to zero. A 'D' should be entered as a last resort, for example, if you cannot provide data matching the underlying definition.

The form can be certified when the form has been saved without errors. Data may be edited repeatedly, to eliminate errors, prior to certification. Once the form is certified, no further editing is possible, unless an administrator places the data in re-edit mode.

Form G – Taxpayer and other stakeholder interactions

This form requires the entry of two kinds of numerical data: numbers (or counts); and percentages. These figures should be entered as follows:

- **Counts/numbers** (e.g. number of tax returns received through a specific channel) should be entered without decimals. Only digits should be entered, i.e. no decimal points, no commas, no spaces.
- **Percentages** (e.g. percentage of payments received electronically by value) should be entered with up to two decimal points, using a '.' to denote the decimal point, without a percentage sign. For example, if 0.45 is entered, 0.45% will be recorded; if 45.17 is entered, 45.17% will be recorded; if 45 is entered, 45% will be recorded.

When the form is saved, calculations and completeness checks are performed using the data entered. Inconsistencies in figures entered will be flagged in error messages shown in red, e.g. expenditure on salaries cannot exceed the total operational expenditure. Missing data will also be flagged in error messages.

Where numerical data are not available you may enter a 'D'. This means that the figure is not known. It should not be confused with zero, which would mean that the figure is equal to zero. A 'D' should be entered as a last resort, for example, if you cannot provide data matching the underlying definition.

The form can be certified when the form has been saved without errors. Data may be edited repeatedly, to eliminate errors, prior to certification. Once the form is certified, no further editing is possible, unless an administrator places the data in re-edit mode.