

Starting from Scratch:

A Story about Country by Country Reporting

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What is Country-by-Country Reporting?

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mandated by OECD as part of its project to strengthen international standards on Base Erosion and Profit Shifting (BEPS)

- Pre defined XML Schema to submitted
- shared with other Tax Authorities (57 Signatories)
- MNEs with a turnover of €750 million are required to report
- Approx. 350(+/-) MNEs submitting CbC Report in the UK

Ministerial commitment to have a 'live-ready' service by July 2017

Pre-Discovery



Scrum
Master



Product
Owner

Pre-Discovery



Scrum
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What was Known:

- E2E technical requirements in Strategic Solution Design (SDD) document
- The interdependencies among delivery groups working on CbC
- The scope of the Digital delivery group (my team) within CbC

*Compares Halse
→ why not treat as channel.
→ Should we contact them.

1
- Agents
- In-house
- Administrators

Do we need
to submit
CbCR?

NO
NOTHING

YES

NOTIFY
HMRC

• EMAIL
Y/E

2

SUBMIT
CbCR.

3

CbCR
Local file
submitter
+ entity
details

VALIDATE
SEND

4

NOTIFY ACCEPT / REJECT.

5

6

HMRC
BACK
END.
↓
Comp Auth
Check
↓
Fit 4 xcha

Notification is out of scope for the next 2 years (it is not in Legislation, so it is unstable) - current view is notification will happen to a mailbox. We will only push to deviate away from this *if* user research suggests we need to, otherwise notify through the service is out of scope.

Pre-Discovery



Scrum
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Product
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Challenges Identified:

- Getting buy-in for User Research
- Integration and collaboration among interdependent delivery groups
- Being Agile and Finding Flexibility w/ pre-defined requirements signed off in SDD

Challenge: *Gaining Buy-In for User Research*

Buy-in was achieved was through emphasising:

- **Users are dynamic** - CbC user group is unique (MNEs / Agents / Admins)
- **User Research is not asking for a list of wants** but identifying needs
- **Importance of feedback** even with pre-defined requirements and deadlines

Discovery Kick-Off (Phase 1)



UR



SM



TechArch



PO



UR



SM



TechArch



PO

Discovery Kick-Off (Phase 1)

Outcome:

Discovery could finally be kicked-off

- Initial contacts for MNE's were provided
- research plan established
- First round of user research initiated

Challenge:

Integrating with interdependent delivery groups who work in a non agile way

How teams were integrated teams and agile was adapted

- Aligning our [Planning Roadmap](#) with the [interdependent Delivery Groups end-to-end planning roadmap](#)
- Encouraging collaboration and input with interdependent teams
- Visualising our workflow / making artefacts simple and accessible

Discovery Wrap-Up (Phase 2)



BA



UR



SM



IxD



TechArch



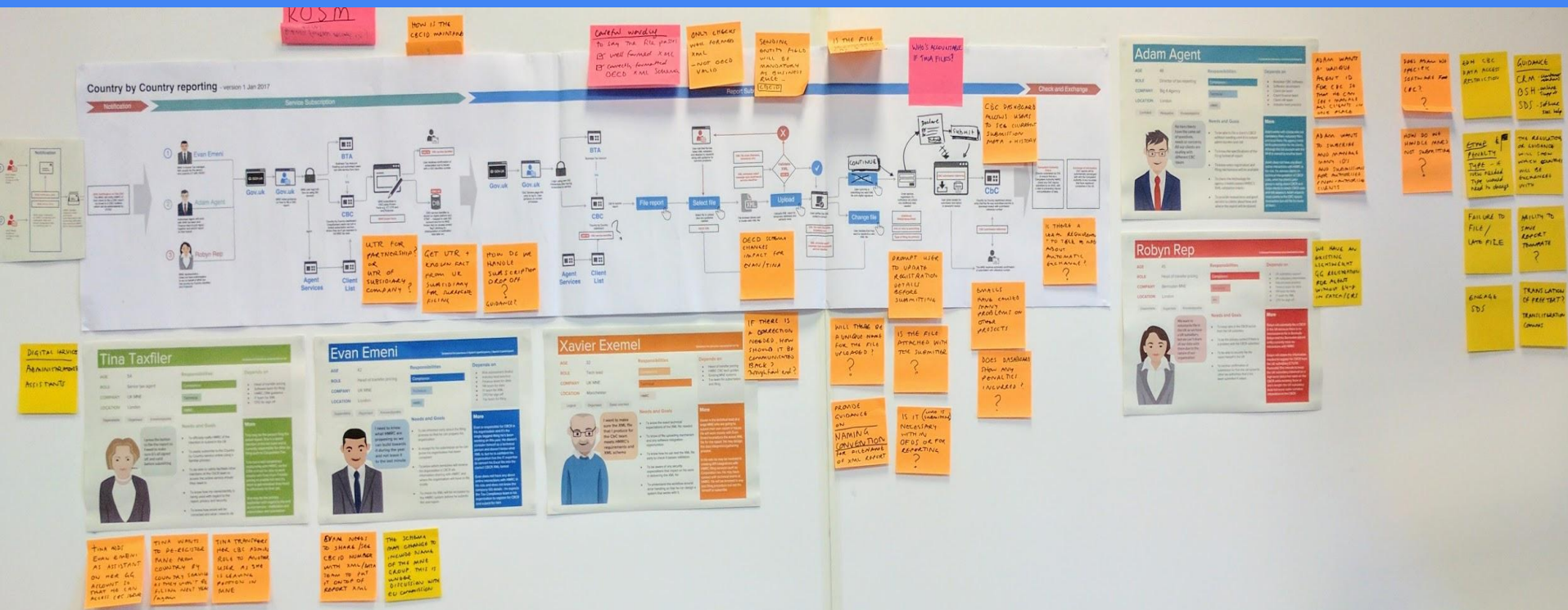
PO

Discovery Wrap-Up (Phase 2)



What was Discovered:

- [Personas](#)
- [User Needs](#)
- [User Journeys](#)
- [Story Map](#)



Challenge:

Being Agile with pre-defined requirements and set deadlines

How to be Agile and Flexible with signed-off SDD (defined requirements) and ministerial commitment (deadlines)

- Iterative development (feedback)
- Incremental releases (sprints)
- Recognizing trade-offs to be more flexible and/or maximize throughput

Alpha



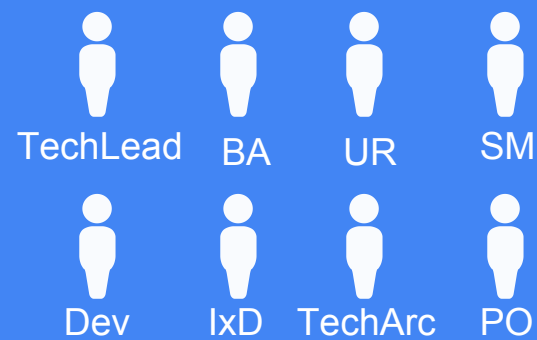
SM



PO



Alpha



Goal of Alpha:

- Develop a technical walking skeleton
 - build essential and known requirements in live environment
- E2E prototype
 - to be tested on users to elicit more feedback

both to be developed cohesively in alignment to each other and have been based on [Story Map](#) developed in Discovery

Country by Country Reporting

Walking skeleton service wireframe

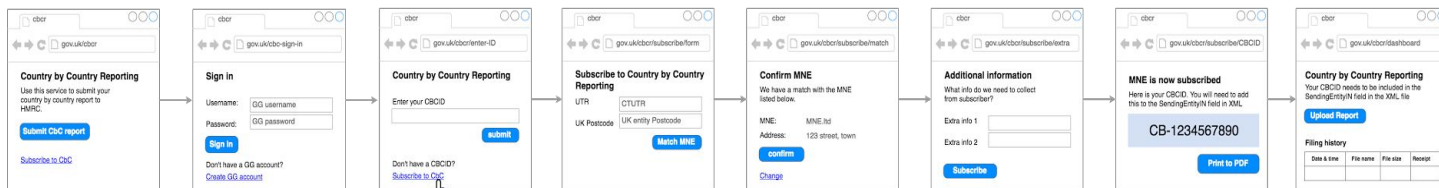
Alpha v1.

Service Subscription



Tina Taxfiler subscribes to CbC

Tina subscribes to the Country by Country service with her organisational GG account



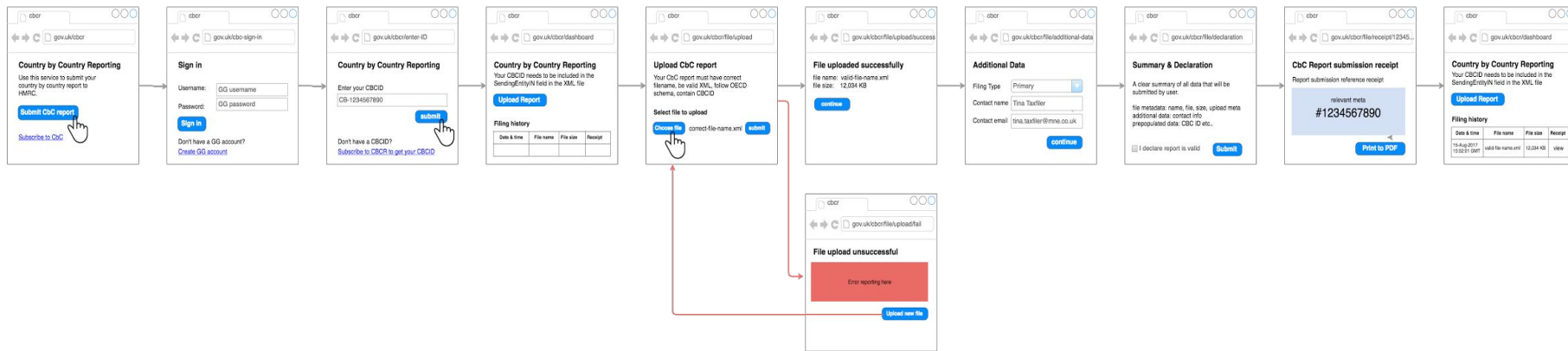
Evan Emeni subscription to CbC

Tina has given Evan the CbCID and he is now subscribing himself as a user with organisation type GG account to the Country by Country service



Tina Taxfiler submits CbC report

Tina submits Country by Country report after having subscribed to service and receiving CbCID



Report Submission

Key Takeaway Lessons Learnt



- Receiving feedback is essential:
 - at every stage in the product development lifecycle
 - regardless of the size/status/capability of the user group
- Agile is not a one-size fits all solution:
 - need to encourage collaboration and work together (break-down siloes)
 - make things accessible/simplistic/transparent as possible to those reluctant to adapt
- Pre-defined requirements and ministerial deadlines, it is still possible to:
 - find flexibility through recognising trade-offs and
 - be agile with iterative development and incremental releases of working software

Thank You!

Your feedback is greatly appreciated