















Use of mobile technology platforms in taxpayer service delivery

Summary note of informal country survey responses

(10 July 2012)

Prepared on behalf of the Taxpayer Services Sub-group Forum on Tax Administration

Country inquiries re use of mobile technology platforms

Background

- 1. In preparation for the September 2012 meeting of the FTA Taxpayer services Subgroup, a short "informal" survey was sent to member countries seeking details of current and planned developments involving the use of mobile technology platforms.
- 2. Responses were received from 17 members and their verbatim comments are set out in the Attachment for examination/information.

Previous study

- 3. This matter—specifically the use of mobile phone technologies— was previously examined by the TSG in late 2009 as part of a comprehensive survey of members on their use of, and planned developments for, electronic service delivery. The key findings from that survey in relation to the use of mobile telephony were as follows:
 - Just over half of surveyed revenue bodies revealed the use of taxpayers' mobile phones for taxpayer service-related purposes although, for the most part, the services offered were fairly limited and the volumes quite low; furthermore, survey responses from revenue bodies not currently using this channel did not indicate plans or even much interest at this time in this channel for taxpayer service activities.
 - In terms of mobile call volumes, reasonably significant usage was reported by:
 - Denmark (some 400,000 received new PIN codes and service messages);
 - Japan (some 805,000 received general tax information);
 - Norway (some 400,000 received alerts of personal information on website);
 - South Africa (some 3 million taxpayers receiving various alerts, representing around 25 million dispatched SMS in the last fiscal year); and
 - Sweden (1.5 million taxpayers confirmed acceptance of pre-filled tax returns).
 - Although based on relatively limited usage, the main problems and issues identified by revenue bodies with mobile phone usage were; 1) taxpayers' frequent changes of their mobile numbers; and 2) the limited amount of information that can be communicated.

Measure	2009 (actual)	Expected by 2012
No. of revenue bodies offering services via taxpayers' mobile phone:	16	16+
No. of revenue bodies offering the following services via email:		
- provision of general information about tax	4	4
- alerts/ reminders of appointments, due dates and other events	8	8
- to confirm acceptance of notification or effect short transaction	3	3
- provision of PIN codes for online access	2	2
- order forms and brochures	2	2
No. of revenue bodies and no. of taxpayers impacted by these services:		
- <100,000 taxpayers	5	
- 101-500,000 taxpayers	2	
- 501,000-1 million taxpayers	1	
- >1 million taxpayers	2	

Nature of main applications reported

4. Feedback provided by TSG members is set out in the attachment to this note, while Table 1 hereunder provides a summary of applications in use or being planned according to the nature/ administrative purpose of the application.

Table 1. Summary of actual and planned applications

Nature of applications	Countries reporting a application in use	Countries reporting planned application
Provision of general information about tax system/ how taxes are distributed and used	Austria, Turkey, UK (re how taxes are spent), USA (re YouTube videos)	
Alerts/ reminders of appointments, due dates and other events, tax calendars	Norway (re mailbox alerts for prefilled returns and final tax assessments), Singapore (re return filing and tax payment), Turkey, USA (re tax updates, press releases)	Denmark, Singapore (re push notifications (e.g. re (GIRO) payment mechanisms)
To confirm acceptance of notification, to effect short transaction, or to update personal details	France (re prefilled returns, making tax payments), Ireland (re claiming tax credits (PAYE)), New Zealand (e.g. taxpayers' contact and bank account details), Sweden (re prefilled returns and tax credits (PAYE))	Denmark (re very simple VAT return), Ireland (re simple Relevant Contracts Tax 'return), Korea (e- filing
Provision of PIN codes for online access or certificates or other information required for some administrative application	Korea (re certificates), USA (re tax return or account transcript)	
To order forms, brochures and PIN codes	Ireland (re forms etc), Norway (re tax deduction card and PIN codes)	
To provide status on taxpayers' refunds, filing or specific applications	Korea (re applications for certificates & cash receipts system), Singapore (re filing status and obligations), Turkey (re tax debts and fines), USA (re tax refunds)	2013: USA (Spanish language version of IRS2Go, and version for tax professionals),
To provide tax calculators	Austria, Korea, Singapore, Turkey	Norway, Singapore
To provide revenue body contact and location details	Austria, USA	
To display revenue body's Internet homepage	New Zealand, Norway	Denmark, USA (re mobile web site and access to content in 2013)
Provision of relevant information for "targeted" taxpayer segment		Denmark (re young taxpayers)
To provide online personal taxpayer information	Korea, New Zealand,	Ireland (investigating opportunities), Singapore (re browser based mobile portal)
To report tax evasion		Korea
Specific VAT applications	Korea (re e-invoices)	Norway (re VAT manual)
Taxpayers' record-keeping	Switzerland (re bills and receipts for tax purposes)	
Support revenue body field staff	UK (re tax debts)	
Linkage to social media applications	USA (re Twitter)	

5. Taken as whole, there is a rich variety of applications in use and planned that will be the subject of discussion at the TSG meeting, including selected country demonstrations. Further information on this will be advised shortly.

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¹ An income tax withholding regime for prescribed industries.

Country inquiries re use of mobile technology platforms (verbatim comments received from TSG members)

Country	Current situation	Planned developments					
Australia	ATO's mobile phone applications position:						
	a Our online services will be developed to support a full web browser (internet services) experience across multiple browser types and operating systems.						
	b We will design our internet services in such a way as to be consumable by multiple devices.						
	c Mobile phone applications are a form of software service which are provided by the industry exposing in-demand services for software developers to consume.	y and the ATO should support this by					
	d Proposals to develop mobile phone applications in-house will be considered only where the implementation over a web based one. Where a service meets this condition, we may work service.						
	The rationale for the above is that:						
	a There is currently no service that would not be well catered for from the internet services de	elivery model highlighted in (a) & (b) above.					
	b There is a cost of maintenance, testing and upgrade overhead for mobile phone applications of providing services through a single capability that is accessible through multiple devices.						
	The ATO does not want to position itself as a 'competitor' to the software developer industry.						
Austria	In the Austrian tax administration mobile telephony technologies are used in two ways: In May 2012 we implemented three new applications for mobile telephony with the following functionality: 1) Online calculation of net income and wage tax given a gross income; 2) Online search of the competent tax office given e.g. a postal code; and 3) Online information about the distribution of the tax revenue.						
	In December 2009, we implemented an access to our tax-portal (www.finanzonline.at) via mobile phone number, PIN and SMS-Code on the mobile phone.						
Canada	Canada has not ventured very far with mobile technologies other than having our website "mobile friendly". We do have plans to develop applications that can be rendered via a mobile device but that won't be for some time.						

Country	Current situation	Planned developments			
Denmark	The Danish tax administration plans to implement one - possibly two - applications for mobile telephony this summer. The first launch will simply be our homepage in a design optimized for Smartphones . The second (possible) launch will be a mobile version of our newly reimplemented site for the young. This new site was implemented in April this year. The decision whether we will launch a mobile version of this site depends on some ongoing negotiations with the supplier, who is supposed to host the portal. On the business side we also have plans for developing apps for smartphones. Solutions will not be implemented this summer, but perhaps in autumn / winter 2012. Our plans are an app that we call "the business calendar" in which we will present the reporting and payment deadlines for the specific enterprise for their tax-payments, their excise payments etc. We also have plans for an app for the reporting of VAT for companies with simple VAT declarations (few VAT data). We need to solve the problem of identifying the companies. In Denmark we have a digital signature that can be used to all public institutions, to some private companies, and the personal signature can also be used for log on to NetBank. The problem right now is that this signature does not "play" on smartphones. The ministry in charge of the signature is working to develop a smartphone solution. Until then, we think that we - as some banks have done - may run a pin-code solution, where the code could be presented to companies when they are logged on to our self-service solution.				
Finland	In Finland we do not yet have services implemented in mobile channel but are working currently on within it will be outlined also our mobile channel solutions.	our "Concept of electronic services" and			
France	We recently released a 1st version of our new smart phone application "Impots.gouv" (French for "Tax.gov"): public release occurred on April 26, 2012. It can be downloaded for free on the App Store (for iPhone users) and on the Android Market. It has 2 functionalities: 1) file a prefilled income tax return (only if the taxpayer has nothing to add to, or modify on his prefilled tax return, which is the case for more than 10% of taxpayers, that is 4 million taxpayers); and 2). pay a tax notice. This app makes use of Data Matrix codes to identify the taxpayer or tax notice: so no need to type anything, just scan the code and then confirm the tax return or payment amount. Video demos of the app can be found at these locations: to a video demo for payment: http://www.dailymotion.com/video/xql1uq_payer-ses-impots-depuis-un-mobile_lifestyle - link to a video demo for filing income tax return: http://www.dailymotion.com/video/xqhgk4_declarer-ses-revenus-depuis-un-mobile_lifestyle	Our intent is to progressively extend the functionalities of our application.			
Ireland	In 2006, Revenue introduced a SMS service to allow taxpayers to request items such as forms and	Also this year Revenue will be			

Country	Current situation	Planned developments
	leaflets via their mobile phone. Taxpayers could also request some simple, low value, low risk tax credit requests, and basic information about such credits, using this medium. Revenue uses this channel to send notifications to taxpayers confirming the completion of these requests. Separately in 2009, Revenue introduced a Smart app to allow taxpayers to record medical expenses during the year and then upload them to Revenue in order to claim the appropriate tax refunds. This is available for Apple's iPhones at present with an Android version just completing development/test.	investigating opportunities to develop other Smart phone apps to increase accessibility of our online services including our website revenue.ie, our ROS (Revenue On-line) service - which is our online service for business customers, and also our PAYE Anytime service - which is our online service for Pay As You Earn
	It is important to note the difference between mobile telephony applications and Smart phone apps (which also typically run on tablet devices). Also in the Smart phone arena, there are multiple operating systems to support and often multiple versions of those operating systems to support and this is a major maintenance, testing and rollout challenge.	customers.
	Revenue is currently developing a Smart app for mobile phones/tablets to allow mobile users complete Relevant Contracts Tax (RCT) Returns. The key technical hurdle to this is the support required for multiple mobile operating systems and some limitations (particularly with iOS, Apple's mobile operating system) in re-using our critical digital certificate mechanism required for our online services. We are building a mechanism to handle this requirement and the RCT screens are also under development.	
Netherlands	As far as the Netherlands Tax and Customs administration is concerned we are also looking into ways of using the mobile platform for interaction with our tax payers. However we have not yet developed any "serious" application in this area. So no payment or authentication apps or application yet.	
	In the field of communication, the Customs has developed an application (see http://itunes.apple.com/nl/app/douane/id371136614?mt=8) that helps passengers to determine what they can bring into the Netherlands after they have been abroad. It was also recently decided to develop an app that shows how the tax collected annually is spend. Given the state of play at the Netherlands Tax and Customs administration you can imagine that we are very keen to learn how others have used the mobile platform.	

Country			Planned developments				
Korea	1. Mobile Service Supp	orting Tax	Mobile Service Plan in 2012				
	 Provide WEB and and apply for cert [Data] Smale 	tificates conv	Additional 8 certificates in certificate of tax payment certificate of income				
	Classificat		No.	Classification	No.		_
	Download integrated	app.	32,012	View business registration	2,583	 Provide a tax evasion repo app. for smart-phone user 	
	Log on to "Hometax"	,	5,847	Check tax point	1,115	enhance convenience (befo	
	View national tax law information	7	4,504	Calculate taxes (transfer & gift taxes)	650	report tax evasion in the wonly)	ebsite
ſ	 Establish an integ logging on to the 		 Expand Ways of Issuing e-Tax Invoices: Issue e-Tax Invoices and view the records of e-Tax Invoice issuance 	- 44.1			
	2. Types of Service					records of e-Tax Invoice is	
	Types			Service			
		Simplified	calculation	Service n of transfer and gift taxes		records of e-Tax Invoice is by mobile phone - Besides eSero Homepage,'	suance ' phone
	Types					records of e-Tax Invoice is by mobile phone - Besides eSero Homepage,' and system providers (ASI issue e-Tax Invoices via more system)	y phone P,ERP),
	Types Tax Service View Personal	Tax refund Check the Check the business dis	ls, tax point application application continuance	t and business registration and result of business registration & result of certificate for business	suspension &	records of e-Tax Invoice is by mobile phone - Besides eSero Homepage,' and system providers (ASI issue e-Tax Invoices via mweb. - Provide an e-filing service smart-phone with which a	yphone P,ERP), obile for global
	Types Tax Service View Personal Information View the Application and Result of 4	Tax refund Check the check the business dis Check the	application application application continuance application	t and business registration and result of business registration are result of certificate for business see	suspension & nent law enforcement	records of e-Tax Invoice is by mobile phone - Besides eSero Homepage,' and system providers (ASI issue e-Tax Invoices via move web. - Provide an e-filing service smart-phone with which a income tax return can be verified by mobile and estimate income tax.	phone P,ERP), obile for global riewed,
	Types Tax Service View Personal Information View the Application and Result of 4 Certificates	• Tax refund • Check the end of the check the end o	application application application application application rdinance, to	t and business registration and result of business registration are are sult of certificate for business sectors and result of certificate of tax payneraty, general rule, standard of tax l	suspension & nent law enforcement	records of e-Tax Invoice is by mobile phone - Besides eSero Homepage,' and system providers (ASI issue e-Tax Invoices via move web. - Provide an e-filing service smart-phone with which a income tax return can be verified and filed electronic	phone P,ERP), obile for global riewed, cally by

Country		Current situation	Planned developments
		• View records of buyers, sellers and CRS Merchants	
	ICL Mobile Service	• Calculate the amount of redemption, receive counselling by phone and check frequently asked questions	
	APP Download Service	• Provide simplified year-end tax settlement, cash receipt and integrated application.	
	NTS Introduction & News	• Provide news, notice, video clips and regional & district tax office information	
	Smart phone pages		
	한도로이드 (I-Phone) App Down 1 마켓/App Store (I-Phone) 4	2 통합App Down 화면 3 통합App 보기화면 4 등합App 메뉴구성 화면 () 등 한 App 메뉴구성 화면 () 등 App 메뉴	
New Zealand	compliance by making se information and moving Application which enable	evenue New Zealand (IR) has been working to improve voluntary rvices for customers easier to access, improving the level of security of additional services to self- service. IR recently released a Mobile Web es customers to access a subset of our Online Services using their smart aimed at broadening the customer base for self-service.	Next Steps for Mobile Channel: Lessons learnt from this initiative will help guide the future direction of mobile applications for IR, especially around options with engaging third parties to

Country Current situation	Planned developments
Improvements in the Voice Channel and telephony-based self-service options have also seen significant improvement in managing telephone contacts allowing non-complex, high volume contacts to be dealt with in the self-service channels and more customers to access a person for the more complex enquiries. More information on how we have developed our Voice Channel is included in an appendix to this letter. Online Services Channel: IR provides an authenticated (username and password protected) area on its website where individuals and businesses can (once registered) view and update their tax information, request and confirm a personal tax summary, file certain returns and manage social policy affairs, such as Student Loans and Working for Families, and send secure email. Nearly 1,000,000 customers are active users of these services. Mobile Web Application: In late 2011 IR developed a mobile web application (app) to enable customers to access a subset of the services available online using their smart phones or tablets. The app was released to the market on 4 May 2012, and enables individuals to access existing basic tax and social policy services, including updating contact and bank account information. Research had indicated that 50,000 visits per year to the Inland Revenue website were coming through mobile devices, smart phones and tablets. This indicated a willingness for customers to browse the current website through mobile devices, although this was not tailored nor optimised for viewing through a mobile device's browser. The app development was undertaken to: a) allow IR to better understand the mobile app market and customers' related behaviours; b) meet customers' expectations to be able to access services via mobile devices; and c) reduce cost, i.e. by reducing phone calls to IR for low value transactions (viewing and updating information). The goal was to have a rapid deployment of a product at a low cost into the mobile environment. An agile methodology was adopted to enable this. Two approaches	develop future applications (e.g. business apps) and looking at opportunities to further enhance self service offerings through the mobile channel. In the next year IR will introduce further enhancements to the app as a result of feedback from our customers on additional services they would like through this channel.

Country	Current situation	Planned developments
	applications for the various mobile device operating systems. This approach also allowed IR to reuse the existing Online Services capability and has delivered a scaled down version, tailored for the small screen size of mobile devices, including tablets. This enabled a 'quick time to market' to be achieved as existing online services assets and functionality were re-used and on-going support costs are minimal.	
	New customer visits to the mobile web app between the launch date 7 May and 31 May have totalled 2,440 new visits (2,180 re-visits). This has resulted in 591 customers logging in to the app and viewing or using it. Daily visits have averaged from 200-300 without communications activities which are planned to take place starting in July. We have had successful commentary on the app from the technology media, tax commentators and the general public particularly because it positions IR well for its use of technology options.	
Norway	The use of mobile (telephony) technology in the Norwegian Tax Administration is gradually increasing both in terms of services and in general use. It falls into two categories:	
	1. Messages from Tax Administration to taxpayer. When information is stored in the tax payer's electronic mailbox in Altinn, he/she will receive a sms notification from the tax administration. The information in the mail box can either be the prefilled income tax return or the finale tax settlement. To access the stored information the user must log on to Altinn by using the submitted PIN codes and his/hers personal identification number.	Apps – The revenue body has two under construction: "The tax assessment ABC" and the "VAT manual". Both are aimed towards professional users. Soon too be announced.
	The SMS services were established in 2008-9. The same message is also sent by e-mail to the tax payer's private mail-address.	
	2. Ordering services. The taxpayer can order the following services via SMS from 2011:	
	 Tax deduction card (either a copy of current card, a tax-exemption card or new/changed deduction card) 	
	PIN-codes (for logging in to Altinn)	
	The home page (skatteetaten.no) is accessible through mobile phones and tablets from 2011.	
Singapore	Current Services:	Future Plans:

Country	Current situation	Planned developments
	1) IRAS SG" iPhone Application - With the increasing usage in smart phones, particularly iPhones, this application was launched in 2011 to provide greater convenience to iPhone taxpayers. There are 3 services within the application namely, the check filing status service which provides a convenient interface to the Filetax mobile service mentioned in Point (2) below and 2 calculators - one for individual income tax payable and another for property tax payable. 2) "Filetax" Two-way SMS Service - A mobile service for taxpayers to check if they need to file an income tax return via Short Message Service (SMS). This service was implemented in 2007 with the objective of directing taxpayers' contacts from officers' assistance to self-help service during the individual income tax filing period. Taxpayers will send their tax reference number via a standard SMS format to a designated mobile phone number. They will receive a reply stating whether they are required to file a tax return. 3) Notification and Reminder One-way SMS Service - We send notifications and reminders to taxpayers via SMS. For example, taxpayers receive SMS to remind them to file their tax returns. Taxpayers who have subscribed to our alert services will also receive an SMS when their tax bill is available online at myTax Portal. 4) Filing notification via SMS - To provide greater convenience to taxpayers to receive their filing notification via their mobile phones, we replaced the physical tax packages with a SMS. We started the pilot implementation in 2010 with about 28,000 taxpayers. In 2012, this initiative covers 490,000 taxpayers.	We plan to enhance the iPhone application with more mobile services such as additional tax calculators and push notifications [e.g. GIRO advertisements (GIRO is a payment instalment scheme), e-file early reminders]. At the same time, we are also looking into the feasibility of implementing a browser based mobile portal so that smart phone users can access the mobile services regardless of their operating systems.
Sweden	The first application for a smartphone was developed in 2011 by the Swedish Tax Agency (STA). Then it became possible to submit your tax return by PIN code (pre-printed on your tax return on paper). It was only possible for those who would accept pre-printed information and for those who also would claim deduction for travel to and from work. This year, the STA expanded the ability to use smartphones in the sense that it is also possible to use an e-ID (e-authentication) called mobile BankID. The way to do it;	New applications We are currently developing a mobile application for tax reduction in housework. It will be possible to produce a certificate showing how much you made use of the maximum tax credit for housework.
	 If you have an iPhone, download for free the application directly in the App Store. Search the Swedish Tax Agency; If you have Android mobile can download for free the application on Android Market. Search 	We intend to provide guidance for the development of applications for smartphones. In this context we will also

Country			Current situation		Planned developments	
	the Swedish T 3) If you have mobile web b	another smartphone, en	see how we can best serve the taxpayers perhaps by mobile adapt our website and our e-services.			
			and from work. But if you a conline using e-authenticat	re going to make any deduction tion instead.	ons	
Switzerland	iPhones and i your bills and saved over-th of Berne. So a receipts are al Here you will	d, the cantonal revenue be to is called "TaxMe-Mobil receipts for your tax retue-air on the server of Tax at the time, when the taxpelready in his dossier. Tax find further information in.be.ch/fin/fr/index/ste				
Turkey	The Turkish Revenue Administration Short Message Information Service (SMIS-1189) launched a service on August 2008 so as to transfer the information explained by Revenue Administration automatically and/or get queried by the users of the system to get answers. The aim of the establishment of the Short Message Information Service is to faster transmit the information produced by Revenue Administration to the public opinion , increase the diversity of data distribution, provide savings on use of labour and source. Thus, it is planned to build a bridge between Revenue Administration and the taxpayers to contribute the information exchange and the process of voluntary compliance to tax. The services which the taxpayers can utilize are as follows: 1) Calculating Motor Vehicle Tax; 2) Querying Motor Vehicle Tax Debt; 3) Querying Traffic Fine Debt; and 4) News Statement Subscription					
	been received	to the service and 162,6		721 querying short messages ha t for 215 news by now. The ;	ave	
	Years	No. of received messages for query	No. of news required/ requested	No. of information advices sent to subscriber		
	2008	2,775	16	12,077]	

Country			Current situation		Planned developments
	2009 2010 2011 2012 Totals	56,570 14,752 36,874 9,750 120,721	77 51 43 28 215	60,150 38,477 31,559 20,396 162,659	
UK	computers that application is to outstanding the was deployed 3 this year makin HMRC's prima both debt information. HMRC have all including telephareas of tax materials of the HMRC has 250 management serious training the serious areas of th	t connect back to HMRG used to inform debt man xes and can be used to a 3 years ago. HMRC intended in the second second in the s	C's main network using Monagement staff of the up-to assist in taking payment from the devices and wider 3 tems to enable the debt mayment information in real three to citizens that runs on lets people see what the tax telephony devices for acceptance and the depton of the depton o	date position in relation to om customers. The application vices and the applications later G coverage to enable access to imagement staff to have access to ime. small hand held devices are they pay are being spent on. ssing e-mail communication in all	
USA	Android device The first version Check Get tax Follow		everages existing online ser expayers to: escription services	ary 2011. The app, available in vices and social media initiatives.	IRS2Go ESP IRS plans to launch a Spanish language version of the popular app in 2013. The same features will be offered as IRS2Go. IRS2Go PRO IRS' 2013 plans also include a version of the app designed specifically for the tax

Country	Current situation	Planned developments
	In January 2012, IRS released IRS2Go v.2. The updated app included three new features (seven total), allowing taxpayers to: • Watch videos on the IRS YouTube channel • Get a news feed of the latest IRS press releases • Request a tax return or account transcript As of June, 2012, the app has been downloaded nearly 500,000 times. Refund status checking is the most popular feature, while phone calls initiated from the app are relatively few. New features are being explored for 2013's IRS2Go v.3 launch. In addition to delivering taxpayer services on a mobile device, IRS is also piloting content (and applications) for taxpayers who want to use a tablet device to access irs.gov. For example, in April 2011, IRS allowed taxpayers to access downloads in a very short period of time. For future filing seasons, IRS expects to convert larger categories of tax forms and publication including the 1040 family of Instructions and Tax Publications and others. There are many taxpayer service benefits in introducing a standard ePub format for tablets and mobile, which include • Better overall user experience supported by features such as bookmarking, text-to-speech, and automatic "reflowing" of content • Consistent content publishing that is device- and software agnostic, without additional publishing effort on the part of IRS (nor the resulting increased costs) The increased focus on service delivery using mobile and tablet devices is consistent with IRS's goals of innovating beyond traditional PC-based self-service channels.	professional community. Many features will be the same as IRS2Go for the initial launch. m.IRS.gov IRS has developed a mobile version of the IRS.gov website. The mobile version of our site focuses on many of the critical services featured in the IRS2Go app. IRS anticipates launching the site by 2013.