



**IOTA**

Intra-European Organisation  
of Tax Administrations

# **Digitalisation of Tax Regimes**

## **- Taxation and Digitalisation -**

**6th International Workshop on Domestic Revenue  
Mobilisation in Developing Countries**

**Bonn, 28 – 29 November 2017**

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***Wolfgang Büttner***  
***Technical Taxation Expert***



*“The penetration of digital services and technological developments has the capability to bring about fundamental change in many aspects of tax administration. This can deliver important economic benefits, reducing burdens as well as enhancing compliance.”*

**Eduard Troup, former FTA Chair, OECD**





- *Global trade*
- *Free circulation of goods and services*
- *Internet*
- *Flows of data*



- *Digital economy*
- *Sharing economy*
- *e-commerce*
- *e-administration*



- *Society expectations*
- *Transformation of public service*







- **What to tax?**
- **Who to tax?**
- **Where to tax?**



- **What to audit?**
- **Who to audit?**
- **Where to audit?**



# e-Commerce Challenges – Sharing & Gig Economy





- **Increasing complex and cross-border VAT fraud with goods and services/intangibles**
- **Abuse of temporary imports and warehouse arrangements**
- **Small consignments**



- **Explore the potential of new technologies**
- **Real-time data flows**
- **Data analytics**
- **Dynamic legal framework**
- **New skilled and talented staff**



- **Trust, Reputation, Good Governance**
- **Better Communication**
- **Data Security**
- **Fair, simple and transparent tax systems help to improve compliance**



# IOTA WORK PROGRAMME 2018 - PRIORITY AREAS

Progress in e-services and quality of taxpayer services



**Digitalisation of taxpayer services**

Development of IT and implementing new technological solutions



- **Cutting-edge technology & intelligent solutions;**
- **Big data & analytics**

The administrative capacity of Tax Administrations

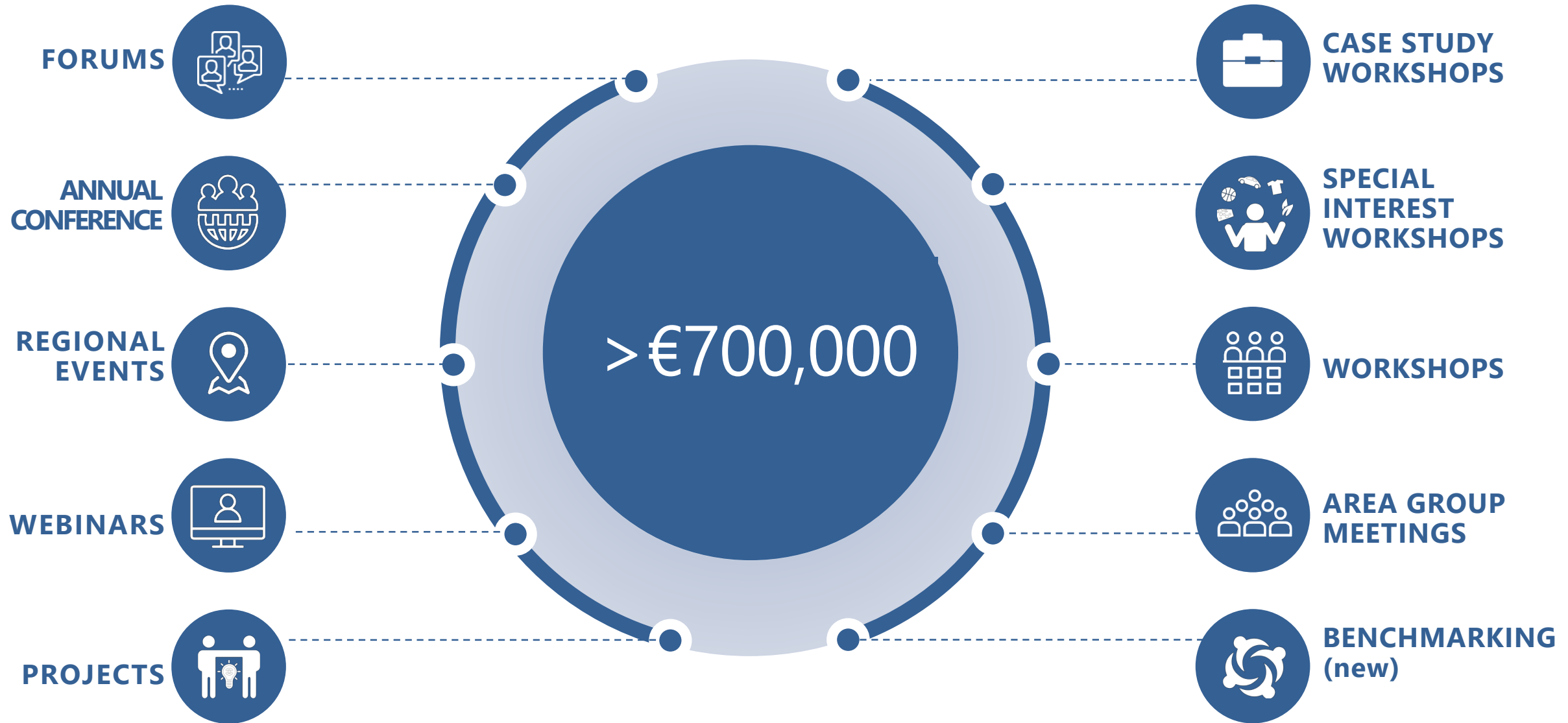
- **Human Resources development**
- **Smart management of staff services**

Tax Compliance



- **International tax avoidance / aggressive tax planning;**
- **Tax evasion and fraud;**
- **Complexity and risk of digitalised economy;**
- **Tax debt management**

# 2018 IOTA ACTIVITY PORTFOLIO



# Maximising partnerships



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## 22<sup>nd</sup> GENERAL ASSEMBLY

25 – 27 June 2018, Bratislava, Slovakia

- Technical sessions will explore strategies and approaches of leveraging automation and digital technology in tax administration to capture process efficiencies and reduce operational costs
- Exhibition showcasing new digital ways to transform processes in tax administration

***Come and join us !***

Financial Administration  
of Slovak Republic



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## IMPACT OF **DIGITALISATION** ON THE TRANSFORMATION OF TAX ADMINISTRATIONS

- From “thinking digital” to “being digital” - growing opportunities for tax administrations and taxpayers
- Creating automated, transparent processes and providing solutions for reorganisation
- Maximising resources and compliance interventions in a more tailored and less burdensome way





*Thank you for your attention!*

*Visit our website at*  
**[www.iota-tax.org](http://www.iota-tax.org)**