



GROUP ON DIGITALIZATION OF REVENUE AUTHORITIES

CO-COORDINATOR'S REPORT – 28th SESSION

Status Report

Guide to Digitalization of Revenue Authorities status.

Part	Chapter	Title	Presented for:
1	1	Introduction and overview	1st Reading at 28th Session
	2	Digital Tax Administration Framework	<i>APPROVED at 27th Session</i>
2	3	Review of Existing Laws	1st Reading at 28th Session
	4	Introducing New Laws	1st Reading at 28th Session
3	5	Data Collection	Approval at 29th Session
	6	Use of Data	Approval at 29th Session
4	7	Innovative Technologies	1st Reading at 28th Session
5	N/A	Case Studies	1st Reading at 28th Session

Progress Report

- The group presents four papers on the draft Guide to Digitalization of Revenue Authorities, that is, draft Chapter 1 introduction; draft Part 2 (Chapters 3 and 4) on a Legal Governance Framework; Part 4(Chapter 7) on Innovative technologies and Annex 1 – Case Studies.

Chapter 1 – Introduction

- The group presents this chapter for **first reading**
- This Chapter addresses the following issues;
 - Importance of digitalization.
 - Challenges faced by countries in digitalization.

PART 2 - LEGAL GOVERNANCE FRAMEWORK (CHAPTERS 3 &4)

- This part contains Chapters 3 and 4 and is presented for **first reading**.

Chapter 3 – Review of Existing Laws

- This Chapter addresses the following issues
 - Introduction looking into the structure of government and tax authorities' functions, constitutional and human rights considerations and
 - Phasing off legislation.

Chapter 4 – New and Updated Laws

- This Chapter addresses the following issues
 - Necessity for legislative overhaul and
 - Key components of new laws.

PART 4 – Innovative Technologies

- This part contains Chapters 7 and is presented for **first reading**.
- This Chapter addresses innovative technologies and discusses how ready these technologies are for use in revenue authorities and their suitability. The technologies discussed include:
 - Artificial Intelligence
 - Natural Language Processing
 - Blockchain
 - Robotics Processing Automation
 - ChatBot

PART 4 – Innovative Technologies

- Process Mining
- Cloud Computing
- Business Intelligence
- Extract, Transform, Load
- Optical Character Recognition
- Low / No Code

CASE STUDIES

	Issue	Country
1.	E- Invoicing	Mexico
		Brazil
2.	Taxpayer App	Kenya
3.	Digital Identification of Taxpayers	Singapore
4.	Digital Tax Administration System	Russian Federation
5.	Digital Transformation Strategy	Thailand
		Serbia
		Republic of Northern Macedonia
6.	Digital Transformation	Kazakhstan
		Republic Of Korea
		China
		Zambia
7.	Digitalization of Tax Administration	Liberia
		Jamaica

Plan of work

- The group will present the following papers at the 29th session of the Committee.

Part	Chapter	Title	Presented for:
1	1	Introduction and overview	2nd Reading / Approval
	2	Digital Tax Administration Framework	<i>APPROVED at 27th Session</i>
2	3	Review of Existing Laws	2nd Reading / Approval
	4	Introducing New Laws	2nd Reading / Approval
3	5	Data Collection	Approval
	6	Use of Data	Approval
4	7	Innovative Technologies	2nd Reading / Approval
5	N/A	Case Studies	2nd Reading / Approval

THE END