

ANNEX 1 – OUTLINE

GUIDE TO DIGITALIZATION OF REVENUE AUTHORITIES

PART 1 – DIGITAL TAX ADMINISTRATION ROADMAP

Chapter 1 – Introduction and overview

- 1.1 Importance of digitalization
- 1.2 Challenges faced by countries in digitalization

Chapter 2 – Developing a roadmap to digitalization

- 2.1 Introduction.
- 2.2 Conditions for a successful digital transformation.
- 2.3 Overarching principles of digitalization projects
- 2.4 Key steps to digitalization
- 2.5 Constraints faced by organizations when implementing digital tools

PART 2 – LEGAL FRAMEWORK

Chapter 3 – Review of Existing Laws

- 3.1 Introduction
- 3.2 Government Functions / Tax Administration's Structure
- 3.3 Constitutional and Human Rights Consideration
- 3.4 Preliminary research on existing legal framework
- 3.5 Phasing off Legislation
- 3.6 Key Considerations for Legislative changes towards Digitalization
- 3.7. Outdated Tax Codes

Chapter 4 – New and Updated laws

- 4.1 Necessity for legislative overhaul
- 4.2 Key Components of new laws

PART 3: DATA GOVERNANCE FRAMEWORK

Chapter 5 – Data Governance Strategy and Framework

- 5.1 Background and Foundation
- 5.2 Moving to Practice: Setting up a Data Governance program
- 5.3 Challenges in Setting up a Data Governance Framework
- 5.4 Special Challenges Faced by Developing Countries in Setting Up a Data Governance Framework
- 5.5 Country Specific Programs

Chapter 6 – Data collection

- 6.1 Sources Of Data
- 6.2 Data Collection Tools
- 6.3 Types of Data Available to Tax Authorities
- 6.4 Data Quality Data
- 6.5 Data Mining & Analytics
- 6.6 Unstructured Data in Tax Administration
- 6.7 Avoiding Duplication of Taxpayer Registration Data
- 6.8 Obstacles to Obtaining Data

Chapter 7 – Use of data

- 7.1 Data Storage
- 7.2 Data Usage
- 7.3 Data Archival & Destruction
- 7.4 Data Safeguards
- 7.5 Data Policy

PART 4 – INNOVATIVE TECHNOLOGIES

Chapter 8- Innovative technologies

- 8.1 Introduction
- 8.2 Artificial Intelligence
- 8.3 Natural Language Processing
- 8.4 Block Chain
- 8.5 Robotics Process Automation
- 8.6 Chatbot
- 8.7 Process Mining
- 8.8 Cloud Computing
- 8.9 Business Intelligence
- 8.10. ETL – Extract, Transform, Load
- 8.11. Optical Character Recognition - OCR
- 8.12. Low Code / No Code

CASE STUDIES

ANNEXES

- Cross-referencing to other available guidance
- List of participants in the Subgroup on Digitalization of Revenue Authorities