



CONCEPT NOTE
FOR A VIRTUAL WORKSHOP
ON
SERVICE DELIVERY IN TAX ADMINISTRATION: POST COVID-19

INTRODUCTION

Service Delivery, as the name suggests, is about the delivery of services to clients of a company. This is done through managing projects, correcting reliability issues, tracking progress and Key Performance Indicators (KPIs), managing budgets, and ensuring the proper delivery of services by professionals in charge. Service delivery is any contact with the public administration during which customers – citizens, residents or enterprises – seek or provide data, handle their affairs or fulfil their duties. These services should be delivered in an effective, predictable, reliable and customer-friendly manner.

The concept of Service Delivery in Tax Administrations (TAs) has gone beyond the usual Taxpayer services such as taxpayer education, tax filling and compliance support and assistance to include services rendered to other Stakeholders and Partners alike. Taxpayer services is generally focused on responding to the most common questions by taxpayers, especially in areas of registration and filling, and route more complex questions to other units, such as audit, tax incentives and Tax appeal tribunal and so on.

Covid-19 has further emphasised the need for diverse approaches to service delivery. Identifying and describing the resources, processes, and interfaces that are essential to successful service delivery over time in accordance with an established schedule. The pandemic brought about slow productivity growth, accelerated digitalisation, automation and artificial intelligence. This is therefore a call for TAs to be up-to-date with knowledge of new issues in taxation - Tax policies that stimulate economic growth should be given a central attention in allowing countries to tackle the challenges confronting them beyond the crisis.

DIGITALISING TAX ADMINISTRATION PROCESSES AS A POST COVID-19 SERVICE DELIVERY APPROACH

Tax Authorities as the only governmental authority having jurisdiction over the assessment, determination, collection or imposition of Taxes - a process call Tax administration, is faced with the daunting task of implementing the tax policies and tax laws of government amidst changing business practices and processes. For tax authorities to effectively carry out their mandates, there is the need to refocus attention on supportive functions as it does its core function of tax assessment, collection and accounting.

Tax policy is not static and needs to evolve in light of structural challenges and changing policy priorities so that it can continue to play a role in stimulating inclusive and sustainable growth. Key trends include expanding digitalisation, low interest rates, increased prominence of intangibles and expanding market concentration.

Electronic services (e-Services) enable faster, cheaper, more tailored services to be developed and delivered to customers, both meeting and driving their expectations. These expectations extend to all Government services, including TAs.

Revenue bodies in West Africa have made good progress in the development, delivery and exploitation of e-Services in the past few years. This training is therefore focused on exploring solutions to questions arising as a result of this progress, such as:

- **Is this progress enough?**
- **Are these services cost-effective and is take-up adequate to enable an optimised return on investment?**
- **Where are the best case studies?**
- **What are the challenges, and how have other revenue bodies responded to these?**
- **Where are the next frontiers in electronic service delivery?**
- **And what are the risks?**

TRAINING OBJECTIVES

- a. The main objective of this training is to identify the tools available for tax administrations to evaluate their performance through an objective assessment of the health of the key service delivery components of member country's tax systems. The result of such assessment reveals where a tax administration has to take action and improve its performance through reforms.
- b. Innovation and productivity diffusion are crucial and the tax system can stimulate investment in research and development, and related activities through well-designed tax policies, especially those targeting young, small and low-productivity firms. Moreover, given evidence on the relatively modest growth impacts, increasing the taxes on capital income at the personal level could be reconsidered.

- c. As businesses shift to a hybrid virtual/physical workplace since the outbreak of the pandemic, TAs both at the National and subnational levels will need to adapt to meet the needs and rise to the occasion of these changing business processes. This training/workshop seeks to identify some of these changes and also look at how Tax Authorities can prepare for the coming changes especially in delivering quality service to taxpayers and other stakeholders in the new normal.
- d. Equipment decisions also need to be made. While organisations raced to get equipment to people as they moved to a remote environment, TAs needs to determine the future strategy and adjust accordingly.
- e. Service desk and desk audit/examinations support needs will change. Best-of-breed support is now called for, the *service portal* is more important than ever, and the following are a must:
 - Building effective call centres.
 - Chat-bot usage, making it easier to access knowledge, self-service repairs, and requests
 - Ability to process online real-time payments and receipting, and requests for other services virtually.
 - Integration to organisation chat solutions or use of portal chat to service desk agents
 - Creation of virtual walk-up centres for advanced support.
- f. Finally, the uniqueness of this training is the fact that it provides an opportunity to formulate African solutions to Africa's problems.

TARGET BENEFICIARY

Senior officials responsible for taxpayer e-services strategies and those saddled with relationship management such as call/contact centres and social media managers.

EXPECTED OUTCOMES

1. The training would expose participants to the various concept and approaches to Service delivery in Tax Administration, its scope, the trending best practice as it benefits the revenue mobilisation capacity within the region.
2. The primary message here is innovation – automation of TAs! By the close of this training session, it will be time for TAs to throw out business as usual and think about innovative approaches that will support the new normal and improve tax revenue generation.
3. Countries, especially those with low-incomes should see the need to increased domestic revenue mobilisation to make resources available to fund additional spending, whereas countries with already high levels of tax spending may need to reprioritise expenditure.
4. There will be need to redirect tax expenditure and income-based tax incentives for Research & Development (R&D) to be increasingly used to improve businesses.

5. Identify the major functions that can be automated and what should be the priorities for automation as well as the technology tool and systems TAs should choose from in service delivery.
6. Strengthen the quality of services to taxpayers by establishing effective information methods and communication tools towards better services to taxpayers and to ensure strengthening of the partnership between the taxpayers and tax administrations.

TRAINING MODALITY

WATAF will facilitate the 1-day virtual event which will take place virtually via Zoom online conferencing solution on Wednesday 3rd May 2023. Interpretation services will be available in English, French and Portuguese.

AGENDA

#	Item	Time (GMT)
1	Arrival & Zoom set up	08:30 - 09:00
2	Remarks by the ES WATAF	09:00 - 09:10
3	Introduction of the session	09:10 - 09:30
	<i>Tea Break</i>	<i>09:30 - 10:00</i>
4	HMRC Customer Service - Strategic Perspective	10:00 - 12:00
5	Country experience sharing session – Benin, Cabo Verde & Liberia representatives.	12:00 - 12:30
	<i>Tea Break</i>	<i>12:30 - 12:45</i>
6	HMRC Customer Service - Operational Delivery	12:30 - 14:30
7	Final remarks & close	14:30 - 14:45