

NTO "TAX & COVID-19" PEER-LEARNING: "MANAGING TAX COMPLIANCE UNDER COVID-19"

Wednesday 9 June 2021 / 13:30-16:00 h (UTC)

Background:

The Covid-19 pandemic has placed unprecedented spending pressure on most of the countries, as governments have to spend more to counteract the crisis, individuals lose income and workplaces and businesses are losing profits due to lockdowns, hence the diminishing tax revenue collection. In addition, many governments have provided tax relief to households and businesses in the form of expediting tax refunds, waiving various penalties, and scaling back enforcement activities. At the same time, domestic resources are more than ever needed to finance public support programs for health, economic resilience and education among others, in order to address the global challenges, the pandemic poses

Tax compliance is the ability and willingness of taxpayers to comply with tax legislation in payments, filing and reporting, and is a crucial pillar of ensuring Domestic Revenue Mobilisation (DRM). Trust in tax institutions, knowledge about taxes and their transparent use, moral values, but also coercive control and economic advantages influence tax compliance. Therefore, identifying the observed patterns of tax non-compliance, and ultimately finding ways to reduce it is pivotal in any Tax Administration.

COVID-19- and post-COVID19 operations of tax administrations face difficulties with paper-based communications and forms, physical audits, taxpayer contacts and systems maintenance. In addition, many administrations had to undertake new roles of support, including financial assistance, to taxpayers on behalf of the wider government. Nevertheless, there have been some significant successes and tax administrations benefit from the sharing of experiences and lessons learnt during this period. It is in this context that a peer-learning session on tackling challenges faced by tax administrations during and after the Covid-19 pandemic is held. With special focus on **"Managing tax compliance in the context of Covid-19 pandemic"**.

Objective:

The NTO aims to facilitate knowledge exchange and to promote peer-learning with the main purpose:

1. to enable engagement among tax administrations on best practices on the implementation of innovative tools, solutions and approaches which enhance or safeguard revenue mobilisation and
2. to hedge against the continuing and long-lasting impact of the Covid-19 crisis.

This particular peer-learning session will focus on the theme of:

- **"Managing tax compliance in the context of Covid-19 pandemic"**.

There will be a total of three presentations, with contributions from the tax authorities of Cameroon, Hungary and India respectively. As well as question and answer sessions.

Summary of programme:

Time	Agenda Item	Responsible
13:30-13:50h (UTC)	Opening and welcome <i>*Simultaneous translation will be provided throughout for both French, English and Spanish</i>	Moderator: Babatunde Oladapo , Executive Secretary West African Tax Administration Forum (WATAF) And Mr. Marcio Ferreira Verdi , Head of NTO Council
13:50-14.10h (UTC)	Presentation: <i>"Digital Audit trends in Hungary"</i> .	Sándor Gazda , Advisor to the Director General for Taxation, National Tax and Customs Administration of Hungary
14:10 – 14:30h (UTC)	Presentation: <i>"General enhancement and improvements in taxpayers' services at the time of Covid-19 and beyond including tools which simplify processes for taxpayers"</i>	Niraj Kumar , Deputy Secretary (Foreign Tax & Tax Research-V), Central Board of Direct Taxes, Indian Revenue Service
14:30 – 14:45h (UTC)	Question and answer session	Guided by the moderator
14:45-15:00h (UTC)	Break	
15:05-15:25h (UTC)	Presentation: <i>"General improvement of taxpayer services during the covid-19 crisis and beyond- the experience of Cameroon"</i>	Faycal Abdoulaye , Head of the Legislation and International Tax Relations Division, General Directorate of Taxes of Cameroon
15:25 – 15:45h (UTC)	Final question and answer session	Guided by the moderator
15.45h	Closing remarks	Moderator

Programme details/presentation insights:

"Digital Audit trends in Hungary". Sándor Gazda, National Tax and Customs Administration of Hungary

The presentation's focus will be on the digitalization of audit procedures in Hungary, touching the topic of the pandemic. Highlighting the advantages and future developments, as well as some trends in the last period such as the double of the rate of e-audits for 2020 compared to 2019. Also, will briefly show the digitalization trends in the country, its vision, administration and identified solutions.

"General enhancement and improvements in taxpayers' services at the time of Covid-19 and beyond including tools which simplify processes for taxpayers" Niraj Kumar, Indian Revenue Service (IRS)

The Indian Revenue Service (IRS) presents an overview of the main challenges they faced, particularly on cast obligations requiring physical movement and human contact. Therefore, the IRS identified urgent need to relax provisions of tax laws to minimise compliance, improve taxpayers' services, to ensure enough liquidity including economic measures. As well the presentation highlights the experience on IT solutions, recovery programme and International Tax agenda.

General improvement of taxpayer services during the covid-19 crisis and beyond- the experience of Cameroon Faycal Abdoulaye, General Directorate of Taxes of Cameroon

With the goal to ensure compliance with tax reporting and payment obligations; the General Directorate of Taxes of Cameroon identified measures aimed at reducing tax burdens such as, simplifying tax procedures and post-Covid-19 economic recovery. The presentation focus on the identified measures to simplify tax procedures to deal with the health crisis, results achieved and future projections.

Organisation

The webinar is organised by the NTO, supported by the International Tax Compact implementing the NTO secretariat, and the West African Tax Administration Forum (WATAF).

Please note that this webinar will be recorded and later shared with participating tax administrations and by joining it you are giving consent in regard to privacy policy.

This webinar will be broadcast live on VoiceBoxer, moderated in English, with presentations in both French and English. There will be simultaneous translation in French, English and Spanish throughout the webinar.