THE 11TH OECD-ASEAN TAX SEMINAR

Taxation of High Net Worth Individuals

28 April-3 May 2014

OECD KOREA Policy Centre
Tax Programme

OECD
BETTER POLICIES FOR BETTER LIVES

MULTILATERAL TAX NETWORK

Taxation of High Net Worth Individuals
Korea, 28 April – 3 May 2014

Syllabus

Background

The OECD's partnership program on taxation has the primary objective of promoting global economic development and enabling countries to secure their tax bases and promote the flow of foreign direct investment. The program engages OECD and non-OECD economies in a policy dialogue to promote the development and use of good practices in the tax policy and administration areas.

Programme on HNWI

High net worth individuals (HNWI) pose significant challenges to tax administrations because of the complexity of their affairs, their revenue contribution, the opportunity for aggressive tax planning (ATP) and the impact of their compliance behaviour on the integrity of the tax system. The Forum on Tax Administration has developed comparative work on strategies used by revenue authorities and reached the conclusion that by focussing resources on the HNWI segment, significant improvements in compliance can be achieved. This event examines current practice in order to discuss strategies of revenue authorities for engaging with HNWI in tax compliance.

The topics covered include taxation of income and capital gains, taxation of gifts and estates, planning strategies, tackling HNWI and engaging and dealing with HNWI.

Target audience

Participants would be officials from the Ministry of Finance and Tax Administrators involved in designing and implementing tax administration systems, managers of Tax offices and tax inspectors, auditors and other officials dealing with tax administration in general and HNWI in particular.

Contribution by participants

Participants are encouraged to share experiences and to participate in the discussions.

The breakout sessions in small groups will provide participant with the opportunity to discuss all elements of risk management. Discussion in breakout groups will centre on a range of topics related to HNWI and as reflected in the agenda.

Experts:

- Devi Thani (OECD Secretariat, Event leader)
- Rachel Saw (IBFD)
- Angela C Russell (HMRC)

Event Outline:

Monday, 28 April 2014 **Introduction: HNWI and Compliance Risk Management**		
9.30 – 10.00	**Opening Ceremony** ➢ Opening Speech, Director General of the KTC ➢ KTC PR Video ➢ Introduction of the KTC & Objectives of the seminar ➢ Introduction of Experts and Participants	**KTC**
10.00 – 11.00	**Overview of Seminar, Introduction of the OECD and the Forum on Tax Administration**	**DT**
11.00 – 11.20	Morning Coffee Break	
11.20 – 12.30	**Compliance Risk Management: Focus on HNWI fits in the overall Compliance Risk Management Strategy** ➢ Working smarter in compliance, through legislation and in structuring the administration ➢ The Compliance Risk Management Process: identifying, assessing and prioritising risks ➢ Understanding compliance behaviour This session will be followed by a plenary discussion and "Questions and Answers".	**DT**
12.30 – 12.35	Group Photo	
12.35 – 13.30	Lunch Break	
13.30 – 15.00	**HNWI statistics of income generated by HNWIs** This session will be followed by a plenary discussion and "Questions and Answers".	**RS**
15.00 – 15.20	Afternoon Coffee Break	
15.20 – 17.00	**Presentation participant / Case Study / Breakout discussion session** This session will be followed by a plenary discussion and "Questions and Answers".	**AR**
17:00 – 18:00	Introduction of Korean history and culture	**KTC**
18:30 – 20:00	Welcome Dinner	**KTC**

Tuesday, 29 April 2014 HNWI: Taxation of Income, Capital Gains, Gifts and Estates		
9.30 – 11.00	**Taxation of Income and Capital Gains** ➢ Dividends, interest and royalties ➢ Capital gains ➢ Employment income ➢ Directors' fees ➢ Rental income This session will be followed by a plenary discussion and "Questions and Answers".	**RS**
11.00 – 11.20	Morning Coffee Break	
11.20 – 12.30	**Taxation of Income and Capital Gains (Continued)** ➢ Dividends, interest and royalties ➢ Capital gains ➢ Employment income ➢ Directors' fees ➢ Rental income This session will be followed by a plenary discussion and "Questions and Answers".	**RS**
12.30 – 13.30	Lunch Break	
13.30 –15.00	**Presentation Participant / Case Study / Breakout discussion session** This session will be followed by a plenary discussion and "Questions and Answers".	**DT**
15.00 – 15.20	Afternoon Coffee Break	
15.20 – 17.00	**Taxation of Gifts and Estates** ➢ The UK Inheritance Tax point of view This session will be followed by a plenary discussion and "Questions and Answers".	**AR**

Wednesday, 30 April 2014 HNWI: Planning Strategies		
9.30 – 11.00	**Why are people so secret about their affairs?** ➢ The perspective on the stages of wealth ➢ The perspective on different types of wealth ➢ Participants are also expected to contribute and share their knowledge and experience This session will be followed by a plenary discussion and "Questions and Answers".	**AR**
11.00 – 11.20	Morning Coffee Break	
11.20 – 12.30	**Tax Havens and Preferential Tax Regimes** ➢ What are they? ➢ How are they used? – legitimate and illegitimate uses ➢ How to identify tax haven arrangements – red flags and issues to be aware of ➢ Curbing the use of tax havens This session will be followed by a plenary discussion and "Questions and Answers".	**RS**
12.30 – 13.30	Lunch Break	
13.30 –15.00	**Presentation Participant / Case Study / Breakout discussion session** This session will be followed by a plenary discussion and "Questions and Answers".	**DT**
15.00 – 15.20	Afternoon Coffee Break	
15.20 – 17.00	**Anti-Avoidance and how that impacts on the wealthy during their lifetime and estate planning (death)** ➢ The UK Anti-Avoidance Rules ➢ Disclosure of Tax Avoidance Schemes ➢ General Anti-Abuse Rules This session will be followed by a plenary discussion and "Questions and Answers".	**AR**
18:00 – 19:00	Dinner	
19:30– 21:30	Move to Theatre / Korean Musical Performance	**KTC**

<table>
<tr><th colspan="3">Thursday, 1 May 2014
Strategies for dealing with HNWI</th></tr>
<tr><td>9.30 – 11.00</td><td>Residency Rules and Domicile
➢ Domestic definitions
➢ Residency Rules per OECD Model Convention
➢ “Not-ordinarily resident”

This session will be followed by a plenary discussion and “Questions and Answers”.</td><td>RS</td></tr>
<tr><td>11.00 – 11.20</td><td>Morning Coffee Break</td><td></td></tr>
<tr><td>11.20 –12.30</td><td>Residency Rules and Domicile (continued)
➢ Domestic definitions
➢ Residency Rules per OECD Model Convention
➢ “Not-ordinarily resident”
➢ Case study

This session will be followed by a plenary discussion and “Questions and Answers”.</td><td>RS</td></tr>
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<tr><td>15.00 – 15.20</td><td>Afternoon Coffee Break</td><td></td></tr>
<tr><td>15.20 – 16.00</td><td>Strategies for dealing with HNWI
➢ Strategies to counter aggressive tax planning by HNWIs
➢ How to deal with tax risks posed by HNWI.
➢ Engaging with HNWI
➢ Voluntary disclosure programmes

This session will be followed by a plenary discussion and “Questions and Answers”.</td><td>DT</td></tr>
<tr><td>16.00 – 17.00</td><td>Monitoring and Policing HNWIs
➢ Identifying and tackling offshore evasion
➢ Detection and enforcement
➢ Exchange of information
➢ Automatic exchange of information

This session will be followed by a plenary discussion and “Questions and Answers”.</td><td>DT</td></tr>
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Friday, 2 May 2014 Monitoring and Policing		
9.30 – 10.15	**Setting up a HNWI programme** An example from the Netherlands This session will be followed by a plenary discussion and "Questions and Answers".	**DT**
10.15 – 11.00	**Key trends and developments in Tax Administration** ➢ Institutional and organisational arrangements ➢ Segmentation ➢ Aspects of strategic management ➢ Operational performance. This session will be followed by a plenary discussion and "Questions and Answers".	**DT**
11.00 – 11.20	Morning Coffee Break	
11.20 – 11.30	**Course review, and Conclusions**	**DT**
11.30 – 12.00	**Closing Ceremony** ➢ **Remarks : Director-General of the KTC** **Course Leader** **Participant Representative** ➢ **Certificate Granting**	
12:00 – 14:00	Lunch	
14:00 – 18:00	Study Tour in Seoul	
18:00 – 20:00	Farewell Dinner	
20:00 – 20:30	Return to Hotel	

Saturday, 3 May 2014 Cultural Event & Excursion		
09:30 –16:00	**The Korean MTC invites experts and participants to undertake a day of cultural events**	

Taxation of High Net Worth Individuals

Overview of the workshop and introduction of the OECD and the Forum on Tax Administration

OECD Korea Policy Centre

Tax Programme

HIGH NET WORTH INDIVIDUALS
KOREA, 28 APRIL – 3 MAY 2014

Overview of the workshop and introduction of the OECD and the Forum on Tax Administration

OECD
BETTER POLICIES FOR BETTER LIVES

Introductions

- Devi Thani – OECD Secretariat/ Event leader
- Rachel Saw – IBFD
- Angela C. Russell – HMRC

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The Programme

- We have structured the programme to cover the current practice in order to discuss strategies of revenue authorities for engaging and dealing with HNWI in tax compliance.
- We will try to be flexible so that we spend our time on the topics of most interest to you.
- We hope this will be a good conversation, so we learn from your experiences and know-how.

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Agenda

- Introduction of the OECD and the Forum on Tax Administration
- Focus on HNWI fits in the overall Compliance Risk Management Strategy
- HNWI statistics of income generated by HNWIs
- Taxation of Income and Capital Gains
- Taxation of Gifts and Estates
- Why are people so secret about their affairs?
- Tax Havens and Preferential Tax Regimes

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Agenda (cont.)

- Anti-Avoidance and how that impacts on the wealthy during their lifetime and estate planning (death)
- Residency Rules and Domicile
- Strategies for dealing with HNWI
- Monitoring and Policing HNWIs
- Setting up a HNWI programme
- Key trends and developments in Tax Administration

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THE OECD'S GLOBAL RELATIONS PROGRAMME IN TAXATION

- Helping to strengthen tax systems

4 key questions

Who are we?

What do we do?

How do we do it?

What happens next?

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The OECD

Our Mission....

- *Better Policies for Better Lives*

Our Vision....

- *A stronger, cleaner, fairer world*

Our Means

- *Developing standards in key areas*
- *Experience sharing and peer review*
- *Measuring, analysing and comparing data*

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OECD - Who we are

Council

Oversight and
Strategic Direction
[34 member countries]

Committees

Standard setting,
Monitoring and
Peer Reviews
[34 members + Associates
+ Participants + Invitees to
the CFA]

Secretariat

Research, Analysis
and Policy
Recommendations

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The Committee on Fiscal Affairs: What we do

Develop and assist implementation of

- a Model Convention for Tax Treaties
- Guidelines for Transfer Pricing and the taxation of MNEs
- Global standards on Exchange of Information
- Tax Policies for Growth
- Statistics for tax policy making
- International VAT/GST Guidelines
- Countering aggressive tax planning and tackle base erosion and profit shifting (BEPS), as well as

Build effective tax administrations

Improve capacity of tax officials

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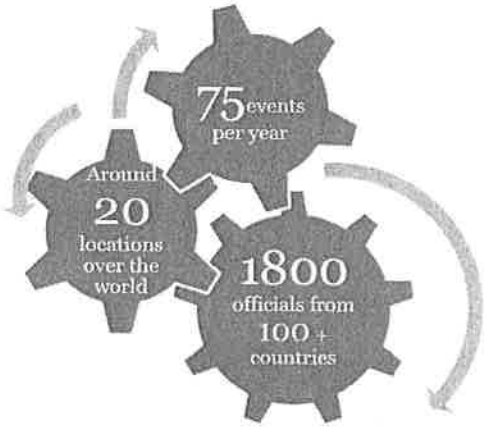
Building capacity and sharing experience – the GR programme



- Dialogue between serving tax officials
- Demand – driven
- Global Reach
- Capacity-building
- Partnership based with countries and international organizations

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Sharing OECD tax knowledge

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Finding further information

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Finding further information

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Who makes the programme possible?

Cash contributors

In kind contributors

- hosting events
- providing experts
- Carrying out the independent evaluation

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Cash contributors in 2013

- Japan
- Australia
- Korea
- Turkey
- United Arab Emirates
- Netherlands
- Italy
- Spain

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Countries hosting events (2014)

Multilateral Tax Centres:

- Austria
- Hungary
- Korea
- Mexico
- Turkey

Other countries

- Azerbaijan
- Brazil
- China
- Costa Rica
- Colombia
- Hong Kong
- India
- Indonesia
- Japan
- Malaysia
- Philippines
- Russia
- Singapore
- South Africa
- Senegal
- Vietnam
- Thailand
- Italy
- United Arab Emirates

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Countries providing experts (2013)

- Australia
- Austria
- Belgium
- Brazil
- Canada
- CIAT
- PR China
- Denmark
- Estonia
- France
- Germany
- Hungary
- IBFD
- India
- Indonesia
- Israel
- Italy
- Japan
- Korea
- Malaysia
- Mexico
- Netherlands
- New Zealand
- Norway
- Portugal
- Singapore
- Spain
- Sweden
- Switzerland
- Turkey
- United Kingdom
- Uruguay

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OECD's Global Relations Programme: a two – way street

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CFA's Advisory Group for Co-operation with Non-OECD Economies (AGCNOE)

- Membership consists of non-OECD economies, OECD countries and regional organisations.
- Advise the CFA on:
  - the Global Relations Programme (GRP) from the Non-OECD country's perspective;
  - the management, delivery, and future direction of the GRP; and
  - the non-OECD country's views and perspectives on OECD work in the area of taxation.
- Meeting Frequency: Once a year

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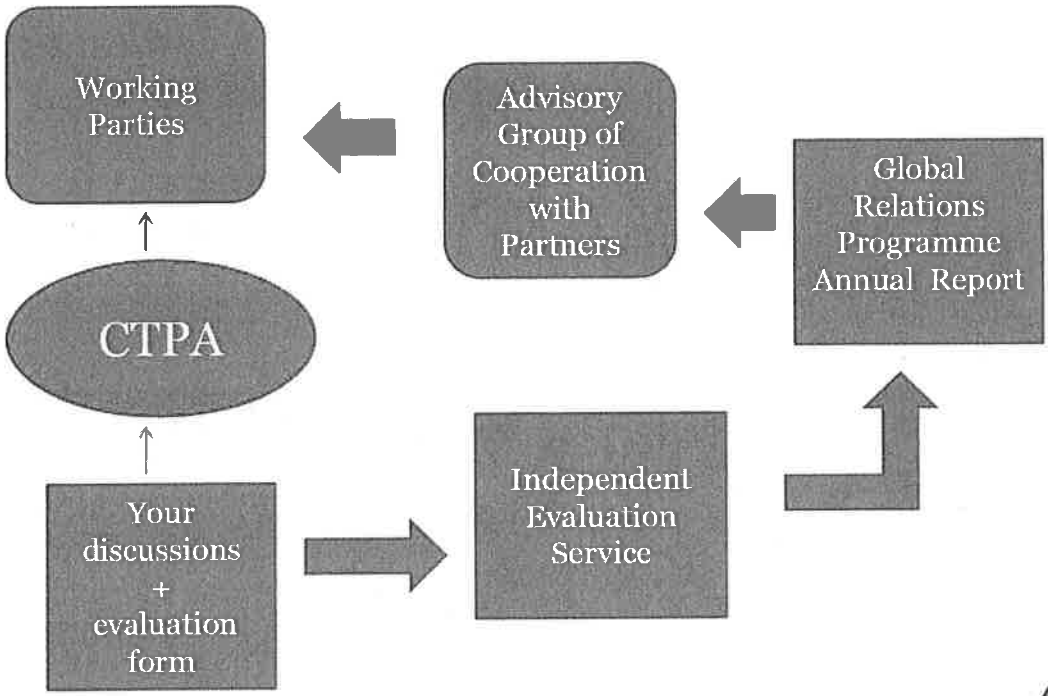
We need your ideas



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What happens in the next week?

You will have the opportunity to take part in active and inclusive discussions

You will be asked to share your country's perspectives on the topics under discussion

Your feedback will be sought to help us improve the Programme

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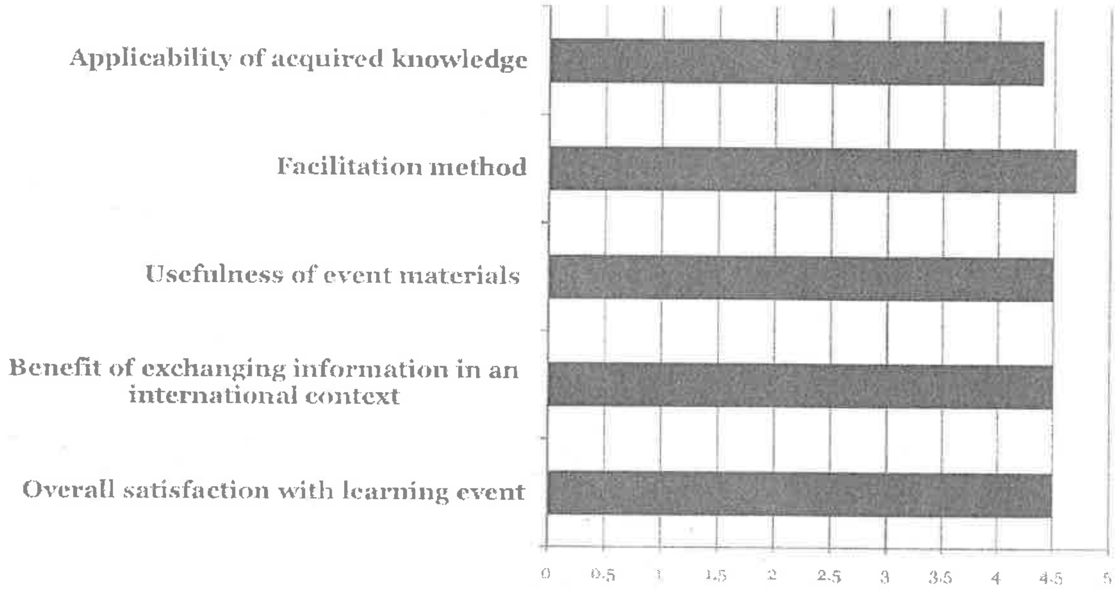
What participants thought of GR events...*



* Survey to all participants in GR events during 2011

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And when you go back home?

You will take information, solutions and ideas back to your administration.

We will expect you to discuss these with colleagues and management through seminars and other events.

We may ask you what you have done and what impact this has had

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For more information

http://www.oecd.org/tax/globalrelationsintaxation/

CTP.GlobalRelations@oecd.org

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ROLE AND WORK OF THE FORUM ON TAX ADMINISTRATION

Overview

Forum on Tax Administration

- FTA structure & governance issues
- FTA sub-groups and networks
- FTA meetings Russia (2013)
- Recent FTA events, work products & work program for 2013-14

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The Forum in an international context

FTA's global membership: 45 countries including <u>all developed economies, G20 countries & major emerging economies.</u>

Forum operations

- Forum Commissioners meet around every 15-18 months
- Forum operations are directed & overseen by a Bureau comprised of 12 countries, which convenes twice a year:
  - Chaired by Ireland's Commissioner (Josephine Feehily & has 3 vice chairs;
  - Work program is developed & overseen by the Bureau; and
  - Work program reflects the Bureau's assessment of priorities and what can be achieved with available resources, and approved by CFA.
- A new FTA chair, 2/3 vice chairs and six new Bureau members expected to be appointed settled by year-end.
- Work is supported by number of Sub-groups and networks.

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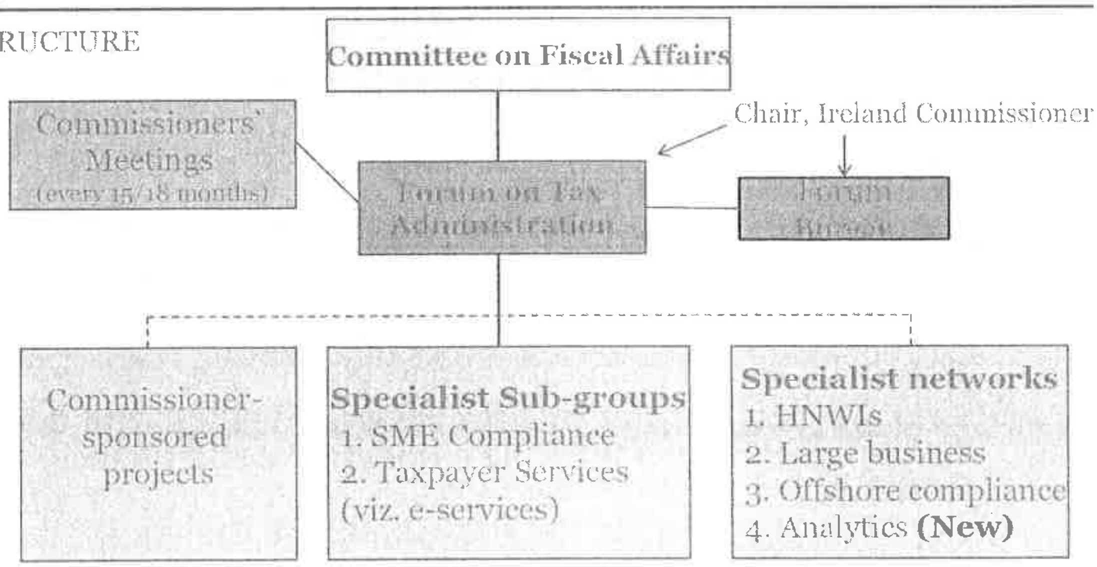
Forum organisation

STRUCTURE



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Networks

Large business, high net worth individuals, offshore non-compliance, and (new) analytics

- Brings together leaders of relevant revenue body units to discuss key developments and best practices.
- Exchange materials on approaches, techniques, etc.
- Discussions held primarily by phone conference calls (1 hour) as needed; with less frequent face to face meetings; tend to involve 10-15 revenue bodies.
- For LB, some dialogue with business leaders-the current climate, risk, transparency, certainty and efficiency.
- For off-shore, work on promoters and means and schemes used to avoid/evade taxes.
- For analytics, sharing expertise, identifying best practice and new trends and opportunities and supporting the work of other networks/ groups.

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High Net Worth Individuals Network

- Create to connect the leaders of teams dealing with HNWIs in their countries.
- Network is lead by France.
- The network exists to identify practical means of improvement in certain key areas:
  - Understanding this segment, in terms of its size, behavioural trends and areas of emerging risk
  - Best practice and current strategies for dealing with this taxpayer segment, including co-operative compliance initiatives
  - Organizational models and developing the capability to deal with HNWIs effectively, and
  - Examination of techniques and relationship management.

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SME Compliance Sub-group

- Established to provide a forum for members to share experiences & knowledge of approaches to managing SME compliance
- The Subgroup's mandate calls for it to:
  - Periodically monitor and report on trends in compliance approaches, strategies and activities;
  - Consider and compare member compliance objectives, the strategies to achieve those objectives and the underlying behavioural compliance models and assumptions;
  - Consider and compare member compliance structures, systems and management, and staff skills and training; and
  - Develop & maintain papers describing good country practices as well as develop discussion papers on emerging trends & innovative approaches.

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Taxpayer Services Sub-group

- A forum for members to share experiences and knowledge of approaches to taxpayer service delivery, in particular through the use of modern technology.
- The Subgroup's mandate calls for it to:
  - periodically monitor and report on trends in taxpayer service delivery, with a particular focus on the development of electronic/online services;
  - examine ways to promote the uptake and use of electronic services by revenue bodies;
  - examine options for cross-border administrative simplification and consistency; and
  - assist, as appropriate, other groups of the CFA.

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Forum Commissioners' Meetings

Moscow, Russia – May 2013

Discussion topics

- Co-operative approaches for Large Businesses and SMEs
- Base erosion and profit shifting (BEPS)
- Service delivery and demand management governance
- Continuous improvement/ LEAN techniques
- Developments in use of information technology for tax administration by selected revenue bodies (China/ South Africa).

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The completed 2012-13 FTA Work Program

Large Business – the Enhanced Relationship five years on

- A report on the state of play for the ER five years after FTA's "Study into the Role of Tax Intermediaries" (Netherlands).

SME Compliance

- A report on "Engaging & involving SME taxpayers & stakeholders" to improve compliance & provide other benefits (Norway/ OECD).

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The completed 2012-13 FTA Work Program

Service Delivery & Demand Management – Continuous Improvement

- A practical guide on demand management governance (Australia).

Tax Administration in general

- Comparative Information Series: ***Tax Administration 2013*** (OECD).

Lean

- www.ftalean.org

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New FTA work program for 2013-14

Projects

- Working smarter in tax debt management (Netherlands)
- Measures of tax compliance outcomes (United Kingdom)
- Improving tax compliance by adopting an "end to end" perspective (Sweden)
- Increasing the use of self-service channels by taxpayers (Australia)

On-going work activities

- Mutual Agreement Procedure Forum & enhancements (USA)
- *Tax Administration 2015*, comparative information series (OECD)

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New FTA work projects for 2013-14

Project	Context	Focus of work
Tax debt management	• Last studied in 2005. • High debt levels post-GFC.	Best practices in revenue & debt collection process design, risk assessment, technology use etc.
Tax compliance outcomes	• Use of output measures • New compliance interventions	New ways of measuring outcomes and their impacts.
End-to-end compliance by SME taxpayers	• Major area of tax non-compliance. • Prior work on ***"Right from the start"***	Looking at processes end-to-end to identify opportunities for building in compliance up-front before tax assessment processes
Increasing use of self service channels	• Work on managing service demand. • Comparative data. • Improved efficiency	How to increase use of self service channels New channels that will attract more self-service.

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OECD

Taxation of High Net Worth Individuals

Risk Management
Focus on HNWI fits in the overall Compliance Risk Management Strategy

OECD Korea Policy Centre
Tax Programme

RISK MANAGEMENT

Focus on HNWI fits in the overall Compliance Risk Management Strategy

OECD
BETTER POLICIES FOR BETTER LIVES

Overview

I. Working smarter in structuring the administration

II. Working smarter in compliance

III. Working smarter with legislation

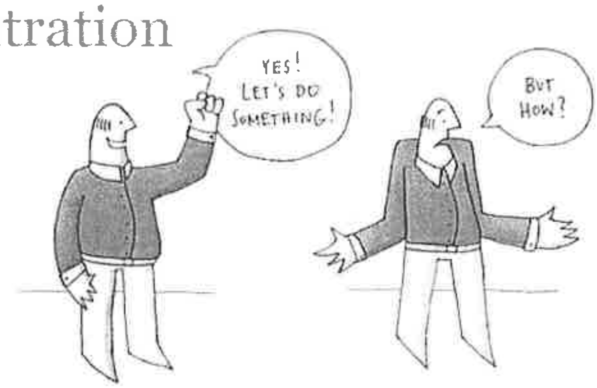
IV. The Compliance Risk Management Process, including understanding compliance behaviour

WORKING SMARTER IN STRUCTURING THE ADMINISTRATION

Working smarter in structuring the administration

Organisational redesign

- Centralisation of processes under one management
- Process concentration



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Working smarter in structuring the administration

Business process redesign

- Lean and similar approaches

➢ Lean‘ is a production practice that considers the expenditure of resources for any goal other than the creation of value for the end customer to be wasteful, and thus a target for elimination.

➢ Working from the perspective of the customer

➢ Lean is centered on preserving value with less work.

5

Working smarter in structuring the administration

Other process defining and measuring approaches

- Project management

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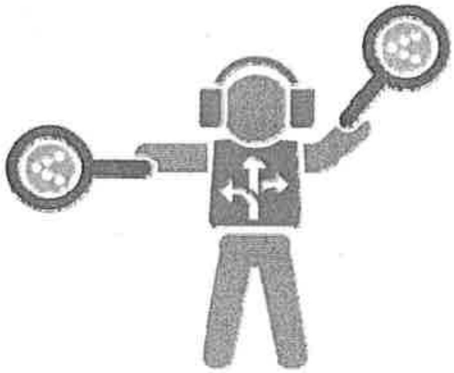
Working smarter in structuring the administration

Workflow management

- Digitalisation of workflow and processes
- Measures to increase the flexibility of staff



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Working smarter in structuring the administration

Knowledge management

- Databases
- Idea management

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WORKING SMARTER IN COMPLIANCE

Working smarter in compliance

Facilitating compliance

- increasing importance attached to voluntary compliance
- increasingly adopt modern compliance risk management strategies

- Provision of electronic services
- Strategies for increasing take-up of electronic services
- Future of electronic services
- Co-operative approaches
- Other measures to facilitate compliance

Working smarter in compliance

Audit strategies

- Risk identification and workload selection
- Allocation and processing of cases
- Other measures to enhance reach of audit activities

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Working smarter with legislation

Regulatory and advisory role

- Role in drafting legislation
- Advisory role
- Issue of regulations and instructions

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Working smarter with legislation

Examples of working smarter through legislation

- Reducing costs through legislation
- Encouraging compliance through legislation
- Deterring non-compliance

Adjusting the legislation.

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THE COMPLIANCE RISK MANAGEMENT PROCESS

Changing environment demand new treatment strategies

- Change in international trade
- E-commerce development
- Changes in employment patterns
- Growth in the number of contractor
- Innovations in business structures and financial products
- Commoditisation of tax schemes
- Higher community expectation

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Benefits of adopting a risk management approach

- A systematic and structured basis for strategic planning.
- A focus on the underlying drivers of non-compliance with the flexibility to customise and tailor solutions to compliance risks.
- Better outcomes in terms of both effectiveness (increases in compliance with tax laws) and efficiency (cost to administer).
- Increased organisational agility developed through evidence-based evaluation, continuous improvement and learning .
- Transparency in its approach with the ability to withstand external scrutiny.

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Priorities for compliance actions

- What are the major compliance risks to be addressed?
- Which taxpayers do they relate to?
- How should these risks be treated to achieve the best possible outcome?

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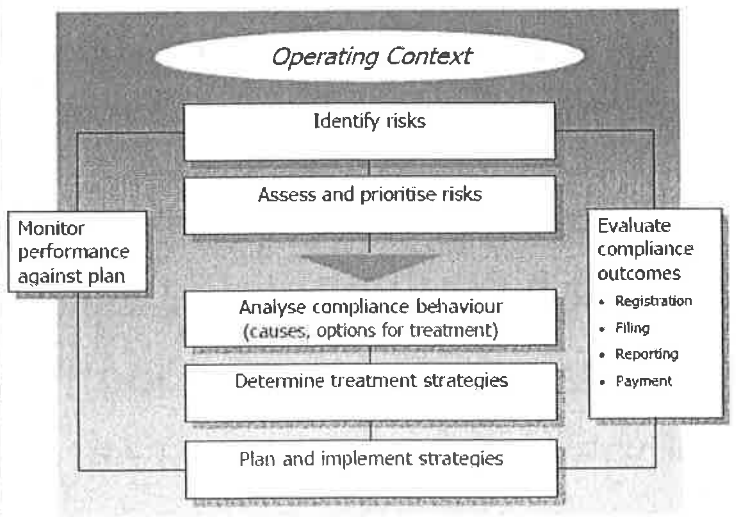
The Compliance Risk Management Process

Figure A The Compliance Risk Management Process



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Establishing the context

- Recognise the operating context:
  - the broader scope of a TA total risk management activity and
  - the approach towards risks that affect compliance with registering, filing, reporting or remitting of tax obligations.
- Focus on compliance risks. Factor that influence decision making are:
  - TA financial resources,
  - government positions on specific tax legislation changes and
  - shortage in staff skills.
- Monitor the external environment:
  - legislation, government policy, public opinion and economic conditions.
- Internal capabilities:
  - culture, structure, IT and business systems and skills.

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Identifying risks

- Starting with the big picture
- Identifying strategic and operational risks
- Narrowing the perspective
- Segmenting the market
- Recognising a continuum of risk
- Using relevant indicators to identify risks
- Evaluating success in identifying risk

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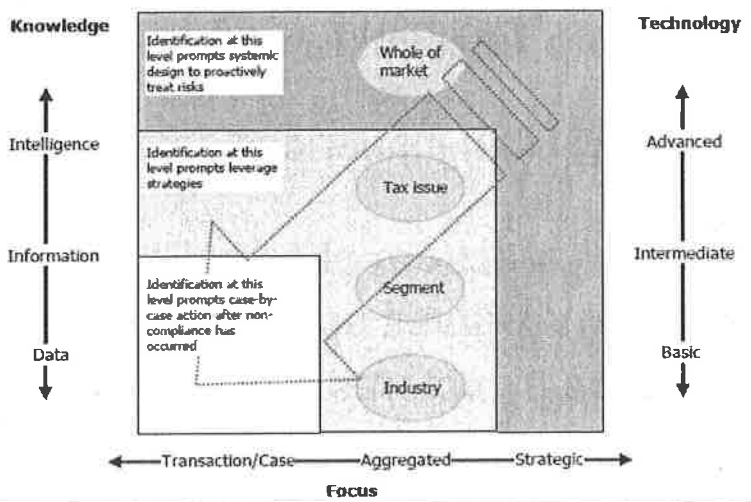
Identifying risks: recognising a continuum of risks

Figure 2.1 Risk Identification Diagnostic



Assessing and prioritising the risks

- Establishing a sound framework for assessment: consequence and likelihood.
- Prioritising risks: e.g. internal capability, is there an effective treatment, risk rating, public perception, the cost/benefit, etc.
- Managing data and information requirements: adequacy, accuracy and privacy.
- Utilising data analysis tools: data matching, data mining and case review.

Analysing compliance behaviour

- Establishing a forward programme for treatment.
- Understanding what influences taxpayer behaviour.
- Understanding what influences small business behaviour.
- Recognising a spectrum of compliance behaviour.
- Discovering what drives specific behaviour.
- Looking behind symptoms to causes.
- Recognising the effect of the tax system itself.

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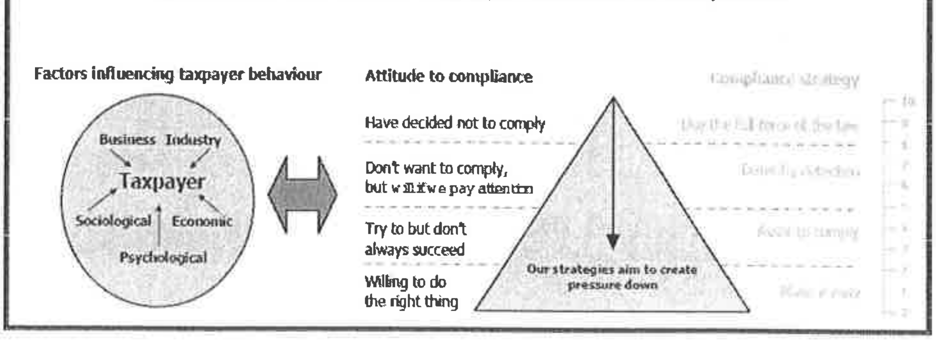
Analysing compliance behaviour

Figure 4.2 A spectrum of taxpayer attitudes to compliance



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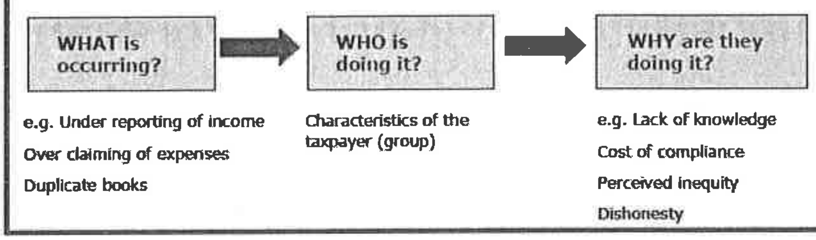
Analysing compliance behaviour

Figure 4.3 Understanding taxpayer compliance behaviour



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Determining the treatment strategies

- Developing a balanced programme based on sound principles.
- Building community confidence: act with fairness and integrity, pursue a flexible, customised approach.
- Improving compliance: make taxpayers' obligations clear, make it easy to comply, excise sanction when appropriate, make your powers and activity visible provide incentives.
- Seeking additional leverage: bolster integrity through identifier, withholding and reporting systems, promote effective record-keeping and build community partnerships.
- Escalating the severity of enforcement.

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Applying the strategies

- Building treatment capability
- Demonstrating efficient use of resources
- Engaging stakeholders in implementation
  利益相關者
- Ensuring effective execution

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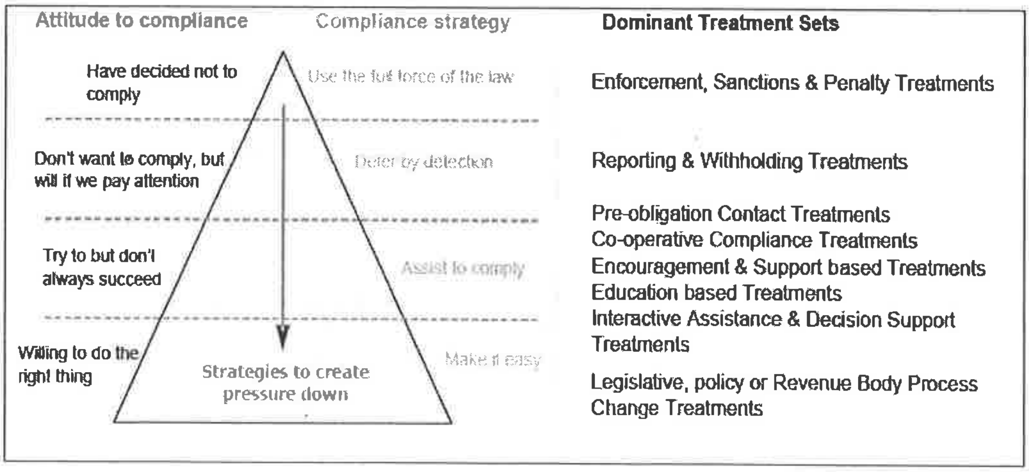
Risk treatment

Figure 4. Risk Treatment Sets



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Four domains of taxpayers obligations

- Registration in the system
- Timely filing or provision of requisite taxation information
- Reporting of complete and accurate information (incorporating good record keeping)
- Payment of taxation obligations on time

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Risk treatments – failure to register

- A result of lack of awareness or misunderstanding of taxpayer's obligations.
- Education or assistance programmes.
- Development of useful "self-management tools".

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Risk treatments – failure to file

Increased use of technology to assist filing

- Online submission of standard audit files and returns to increase filing performance and to assign compliance ratings for future service strategies.
- Proactive pre-filing contacts via SMS text.
- Use of third party data and data matching to more accurately identify non-filers.
- Development of self-management tool for access and use by taxpayers.

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Risk treatments – Failure to accurately report

- Make it easy to comply
- Acting with transparency and integrity
- Incentives and sanctions
- Seeking additional leverage and building partnerships
- Promoting effective record keeping
- Audit revisit programmes
- Information leads programmes

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Risk treatments – Failure to pay

- Focus on continual education of payment obligations.
- TA should demonstrate greater persistence in pursuing collection.

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Further reading

- Compliance Risk Management: Managing and Improving Tax Compliance (2004)
- Managing and Improving Compliance: Recent Developments in Compliance Risk Treatments (2009)
- Understanding and Influencing taxpayer's compliance behaviour (2010)
- Working smarter in structuring the administration, in compliance, and through legislation (2012)

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