Tax Administration Responses to COVID-19
Supporting Taxpayers

• Tax administrations globally are putting in place measures to support taxpayers affected by the COVID-19 outbreak
• Measures for individual taxpayers focus on preventing hardship and reducing burdens
• Measures for businesses, focus on helping to alleviate cash-flow problems
• OECD, CIAT and IOTA put together a reference document with examples of measures undertaken by tax administrations globally
Supporting taxpayers
Design considerations

• Whether to:
  – Adopt a targeted approach (only apply measures to taxpayers most affected by COVID-19); or
  – Apply measures to all taxpayers, or all taxpayers within particular segments

• The consequences which might arise for taxpayers from tax administration actions

• The duration of measures
• The possibility of fraud
• How to make options available to the digitally challenged
### Supporting taxpayers

#### Types of measures taken

<table>
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<tr>
<th>Additional time for dealing with tax affairs</th>
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<tr>
<td>Extension of deadlines</td>
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<td>Deferral of payments</td>
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<td>Remitting penalties and interest</td>
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<td>Debt payment plans</td>
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<td>Suspending debt recovery</td>
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### Other Measures

- Quicker refunds to taxpayers
- Temporary changes in audit policy and quicker tax certainty
- Enhanced services and communication initiatives
Tax Administration Responses to COVID-19
Business continuity considerations

• Reference document illustrating some of the core business continuity considerations which might arise in a pandemic.

- Governance arrangements
- Scenario planning
- Identification of critical activities
- Understanding vulnerabilities
- Staff and taxpayer safety
- Staff welfare
- Remote working
- Communication (internal and external)
- Training and redeployment
- Recruitment, retention and leave
Additional FTA/GRD supporting actions

- Launch of a discussion forum on the Knowledge Sharing Platform (https://ksp-ta.org)
- Participation in virtual groups created by regional tax administration bodies
- Creation of e-learning material based on reference documents
  - First e-learning module on business continuity is available on the KSP (https://ksp-ta.org/#/briefcase/elearning/F57AF578-E44C-3649-520E302B0E6B80C4)