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TAX TRIBUNE

MAGAZINE

IOTA SECRETARIAT

2020, THE YEAR OF
"TECTONIC SHIFTS"

EDUCATION

TAX AWARENESS
IN LITHUANIA

INTERVIEW

BUSINESS CONTINUITY
DURING COVID-19

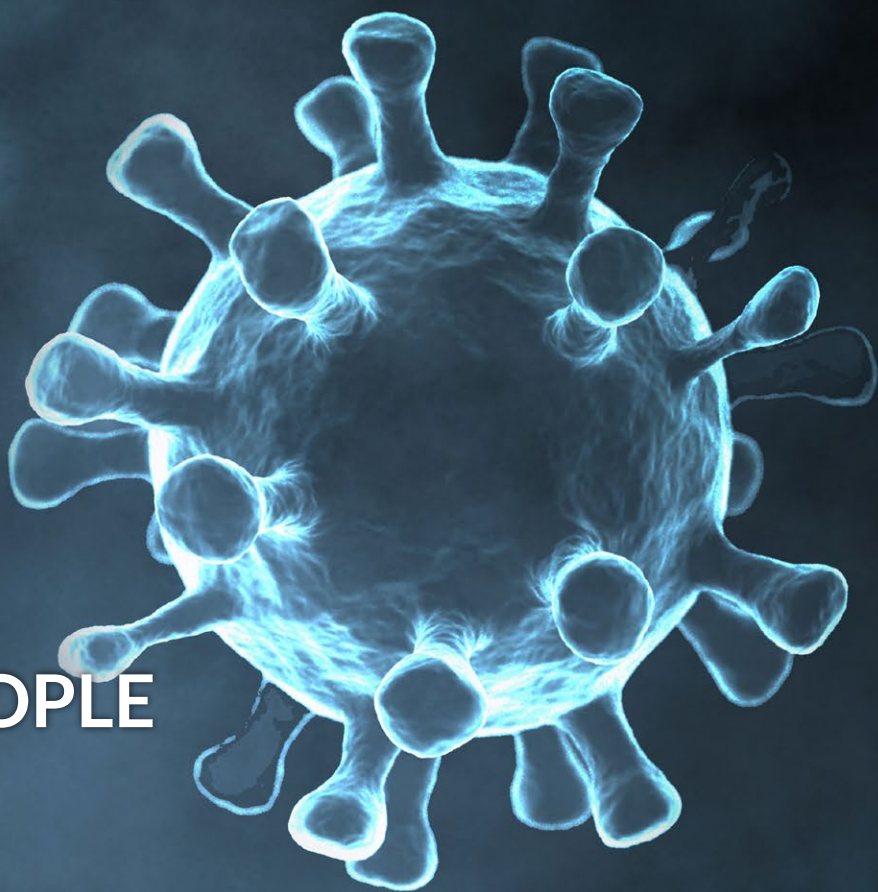
INTERESTING PEOPLE

NAV EMPLOYEE
VISITING THE HIMALAYAS

TOURIST VOUCHERS

SLOVENIA'S RESPONSE
TO THE PANDEMIC

...AND MANY MORE



IOTA
Intra-European Organisation
of Tax Administrations

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When the last edition of this magazine came out in February 2020, some countries had just entered their first lockdowns. We could not have foreseen how our lives would be changed by a global pandemic, how wearing masks and working from home would become the new normal.

As COVID-19 impacted economies and businesses, Tax Administrations in each country had to rapidly react and change the way they operate. For example, lockdown measures required them to introduce more digital services just overnight, in order to protect the health of taxpayers as well as their employees.

I am proud to say that during the past half a year, IOTA has successfully tackled the challenges raised by the pandemic. Currently all of our events are held digitally in the cyberspace, while the Secretariat Team have achieved creating a remote working culture fitting current needs. IOTA's Member Tax Administrations all introduced versatile, innovative strategies, which are aimed at sustaining their essential services despite of the presence of the pandemic.

Although the world has changed and slowed down this year, it did not stop. The 40th edition of IOTA's Tax Tribune magazine illustrates this well with its combination of articles and interviews that discuss topics beyond the effects of Covid-19, and which can inform and inspire members of the international tax community.

I hope you enjoy our magazine and I wish each reader to stay safe and healthy.

A stylized, handwritten signature in blue ink, consisting of several loops and a final flourish.

Mr. Georgios Pitsilis,
President of IOTA

FRANTIŠEK IMRECZE

2020, THE YEAR OF “TECTONIC SHIFTS” IN IOTA

by František Imrecze, Executive Secretary of IOTA
Photos by Lajos Gelencsér, IOTA Secretariat



The year of the pandemic fast-forwarded the digital transformation of IOTA. In this article František Imrecze, Executive Secretary of IOTA, reflects on the lessons learnt and successes achieved during this period.

A lot has been said about the severe and negative impacts on health, lives and economies of the Covid-19 pandemic, as well as about its impact on operations and efficiencies of IOTA members Tax Administration. I do not wish to repeat these again.

I would rather speak about 2020 as a year in which we truly fast-forwarded the digital transformation of IOTA altogether and fast-forwarded the implementation of the two core leading principles of the updated IOTA Strategy:

- 1) Protect the Core
- 2) Smart growth

We went through a fast-forwarded track of reformatting and replanning our events. We rolled up our sleeves

and never questioned whether we would be able to deliver all formats of our events in the cyberspace, including the most demanding Forums. Forums are bigger scale events and by definition require group discussions to reach the expected value of this type of an event. 2020 also taught me personally to understand how much the digital transformation of the Secretariat operation interlinks with digital delivery of our events.

I still recall the early months of forced distant working when all internal meetings of the Secretariat on average took 30 -45 minutes longer than nowadays, covering the same size of agenda. We have been testing more platforms consolidating later

our meetings on to the one digital platform which is also the one mostly used between IOTA member Tax Administrations.

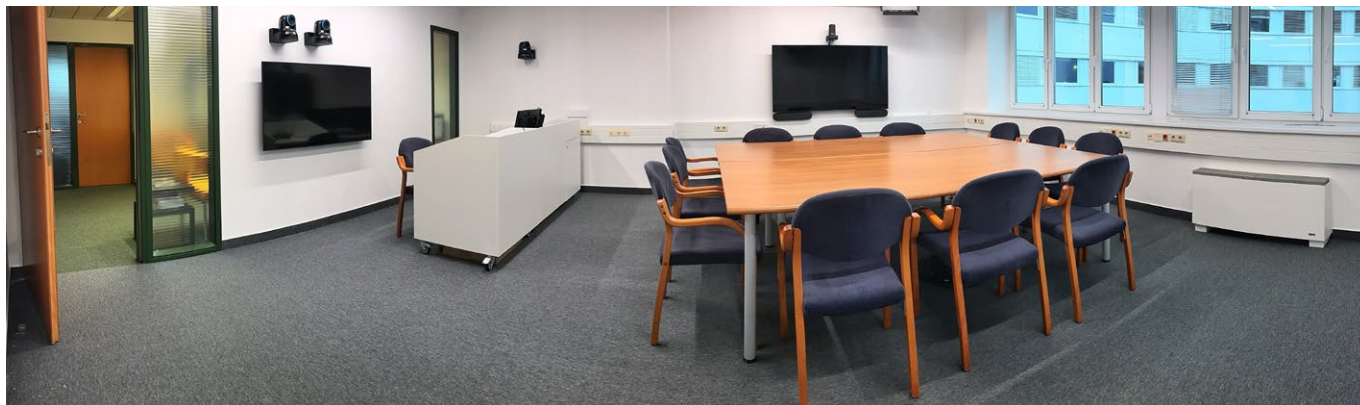
In fast-forward mode we understood that for most of our events we needed to deploy a different digital streaming application than for our meetings in order to deliver a better user experience and a webinar type of look and feel.

Meanwhile, we are recording videos of all our events and making them available for you to watch on-demand later, so you can utilize the content for your own projects and transformation initiatives.

We have also finalized the IOTA Studio project, which will bring IOTA to the next level in terms of quality and user experience while delivering our digital events.

In the challenging year of 2020, we have succeeded to protect our core values and, with a fast-forwarded digital transformation of IOTA services, we have not sacrificed the content in providing practical and concrete examples of best practices across IOTA Tax Administrations and concrete best practices learnt through our partner organisations.





Mentioning our partners leads me to the second pillar of our updated strategy, the Smart Growth. I am sure you recall that Smart Growth means deeper and broader engagement with our partners, establishing new partnerships, extending our cooperation with academia and enhancing our cooperation with the business sector and, last but not least, identifying new associated members of IOTA whilst extending paid participation in our events to diversify revenue streams of IOTA.

Just reading the subparagraph above makes it rather clear how complex and systematic initiatives we need to undertake to fulfil the Smart Growth pillar of our updated Strategy.

I am sure you will not be surprised that it is also a part of my key performance indicators scheme for the term 2020/2021 and believe me, I was wondering quite a bit on how to start to implement it in distant operations with all our partners, our potential partners and potential associated members, while very clearly they have faced and they are still facing their own challenges of ensuring sustainable performance and efficiency in their own operations. The pandemic also taught us that the crisis contributes to greater unity and that facing the same challenges is leading us to learn from each other in an accelerated mode.

I am personally very happy to see that we have significantly deepened and extended our cooperation with the OECD, with CIAT and with NTO, in which we serve many NTO members

as a role model for successful digital transformation.

I am also very excited to implement the newly signed Memorandum of Understanding on cooperation with IBFD, which will help us deepen our technical knowledge in the area of international taxation and which will help us extend our cooperation with the business sector as well

It is also great to see that the pandemic did not reduce the interest of the National Tax Service of South Korea in becoming an Associated Member of IOTA after the General Assembly in 2021.

We often say that 2020 was a year in which the world has slowed down because of the pandemic. I personally believe that all of us at IOTA can be very proud to say: IOTA has succeeded to fast-forwarding the implementation of its Strategy and its digital transformation in 2020.

It is not technology we should thank loudly and proudly for this success. It is

the result of our resilience, the result of team spirit, and team engagement across all segments of the IOTA organisation. It is a result of extended engagement by all of you, IOTA members, who were not afraid to deliver presentations, speeches and moderating roundtable discussion digitally, even though for many of us it was for the first time in our professional lives.

The fast-forward in 2020 in IOTA was the result of the great leadership and support we received from the Presidency and the Executive Council and, last but not least, the result of the relentless effort and professional work of my colleagues in the Secretariat.

I wish all of us to that the fast-forward transformation of 2020 turns itself into a more personal and physical IOTA in 2021, while maintaining all the advantages and efficiencies of digital transformation we have started to deliver in 2020.

I wish all of you Happy Holidays and a Happy New Year! ■



THE USE OF DATA ANALYTICS IN TAX ADMINISTRATION

Interview by Tracey Brooks & Adrienn Juhász, IOTA Secretariat
Photos from PACC

Christian Weinzinger MSc is the Head of the Predictive Analytics Competence Center (PACC) in Austria since 2019. He has an economics as well as a technical background and previously he held the position of Senior Manager in Risk Advisory for Data and Analytics at KPMG. Dr. Mihai Paunescu is the Head Data Scientist of PACC, and he is also a member of the Fiscalis Expert Group at TAXUD. Leo Holy BA is a project leader at the PACC and has recently participated as a presenter in IOTA's Forum on the Use of Data from Automatic Exchange of Information (AEOI), where he spoke about the possibilities of using CRS data¹. At the Forum, possibilities of using CRS data was a core topic. We decided to follow up on the subject and ask the PACC's experts about their work, machine learning and the future of the predictive analytics field.

Could you tell us about the PACC and its mission?

C. Weinzinger: The Predictive Analytics Competence Center, or PACC, was founded in the year 2016. Since then, it has dealt with predictive analytics and advanced business analytics within the Federal Ministry of Finance. The mission of the PACC is to offer its products in the area of predictive and advanced analytics within the framework of projects of the entire resort. Altogether, our team has a headcount of around 40, where half are data scientists and programmers, and the other half are tax and customs

specialists. The PACC consists of more or less four areas, which are: predictive analytics; advanced analytics, which is support and programming of audit automation for our auditors; tax analytics; and customs analytics. In these last two areas there are our tax and customs specialists and also our project managers. It's to be noted that each area, and thus the entire department, consists exclusively of specialists. So PACC is a specialist department which has a unique selling proposition for the financial administration, or maybe even within the entire public administration, of Austria.

How has the role of data analytics changed in the work of Tax Administrations over the past decade?

C. Weinzinger: A decade ago, the tax administration analysed data. It was not really data analytics, but it was analysing data. This means that we asked the question about why something happened. This is still a very relevant question today because audits nearly always happen in an ex-post point of view. But by evolving data analytics methods, the question changed a little bit to what is happening at the moment. It also is known as continuous monitoring or continuous auditing. But still, audits



¹ CRS data: "The Common Reporting Standard (CRS), developed in response to the G20 request and approved by the OECD Council on 15 July 2014, calls on jurisdictions to obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. It sets out the financial account information to be exchanged, the financial institutions required to report, the different types of accounts and taxpayers covered, as well as common due diligence procedures to be followed by financial institutions." (www.oecd.org, 2020)



happened or happen exclusively ex-post. A real change in that happened about two years ago when real time scoring, or real time auditing, was developed for some areas of our tax administration for the first time. Real time scoring only works fine with predictive analytics or machine learning, as you will have to decide live in the moment you see the case, the first time, what to do. And you should decide in regard to what happened or what was learned from the past, and this is the thing of machine learning. So, since 2018, some of the audits happen in real time and some of the audits happen in ex-post view as well, but also the risk scoring for ex-post audits is done with predictive analytics.

“we asked the question about why something

happened... but by evolving data analytics methods, the question changed a little bit to what is happening at the moment”

So, when we talk about predictive analytics, are we talking about analysing data to identify high risk cases for audit or are we using the historical data to actually predict taxpayer behaviour, so, for example, to predict which taxpayers might file a return inaccurately going forward?
C. Weininger: When the Federal Ministry audits a company, the auditor takes the transactional data from that company and tries to find inaccurate postings or wrong/mistaken tax statements. What we try to do with predictive analytics is to tell the auditor

which company he should audit. So, we try to see what happened in the past for all audited similar companies and we try to predict this to the future more or less and tell the auditor: go to this company, because this is a risky company and you might find something there.

Within the tax field, we talk more and more about AI and machine learning. Could you help us understand the difference?

M. Paunescu: Machine learning is part of AI. So, AI is a buzz word that everyone likes to make sound bigger and more important. They are quite overlapping. Machine learning is one method and AI applications go beyond machine learning. They consist of a higher level of autonomy, automation and they integrate the whole analytical process,

including data extraction, preparation, prediction and the decision making, then having a feedback loop and adapting the results and the decisions, the risk assessment until the user interaction. So, think about AI as an application and one or a lot of methods that are used by AI, are in the region of machine learning.

Do you have aspirations for what future work in this field might look like?

M. Paunescu: Here we need to think in several dimensions: what areas or what kind of applications do we see? What kind of methods should be used and what approach or timing?

THE FEDERAL MINISTRY OF FINANCE OF AUSTRIA, WHERE THE PACC RESIDES



Do you think machine learning will have an effect on the work of the PACC in terms of how it uses CRS data? Or does it already?

M. Paunescu: Machine learning already helps us in dealing with CRS data. When you think about the matching process or bringing together the CRS data and the national tax data, when you think about dealing with all the fuzziness and the data quality and building networks to identify the tax subjects that are mentioned in the CRS data here, machine learning can help. Machine learning also helps to make use of the CRS data, to harness it. You enrich your information about the tax subject in order to make more reliable risk assessments and not only on the capital income part or on the direct income, but also on other tax areas when you think about business audits and illegal revenues.

“Machine learning also helps to make use of the CRS data, to harness it.”

When you think about the application dimension or machine learning based risk assessment, those provide in certain areas the basis for the work of the tax employees already now. We need to extend this to all different tax areas. When you think about the standard tax audit file or e-commerce and also such buzzwords like blockchain that will come in the future, here we expect that we will have in each area a risk assessment based on machine learning. Then we will have other applications, like supporting the employees of the tax authority in their interaction with tax subjects because we have a higher degree of digital taxation and afterwards we will have more interactions, more communications where machine learning, or even AI, can help the employee to give the right answer, to know how to interpret the answers. When you think about methods, the areas are network analysis and a lot of text mining, because when you think you will get a lot of information in text form from the tax subjects, then we need to deal with the natural language processing and deep-learning algorithm that are part of machine learning. When

you think about what we are doing now: we are doing a lot of selections and risk assessments based on a yearly level, monthly level, and, in 10 years, a lot of that will move towards real time. So, an application is coming in and then it will be a risk assessment and we'll say, OK, this one is completely without risk and this one is where we need to take more care.

We spoke now about the future and a great part of that is digitalisation. We have also experienced this at IOTA as all of our events are being delivered digitally this year due to current restrictions in travel. By now, a member of the PACC has presented at both a physical and digital IOTA Forum. What are your thoughts on the two alternatives – do you prefer one over the other?

L Holy: I presented at Baku live and at an online meeting, [IOTA Forum on the Use of Automatic Exchange of Information], and the range speaks in favour of the digital presentation as I can definitely reach a lot more people via online platforms than we target at personal presentations. However, what I am missing at the digital version is the direct feedback of the participants. Questions are moderated, but there is no informal feedback like different gestures. This is how you can sometimes easily deduct whether you are acting too quickly or [using] too many technical terms. It's very difficult at online meetings. In the future, I would like to see more personal events again because the exchange is much more uncomplicated and you can benefit from the experiences of others even when there are no presentations or moderated questions, like in the evening events. However, with advancing digitalisation, it's even more possible to reach or involve more participants and also to reach those who may not be able to travel or those who we do not have enough space for [at the physical event]. A hybrid system would be the best for us, I think. ■

THE EXPERIENCE OF THE SPANISH TAX AGENCY IN MAKING THE MOST OUT OF DIGITALISATION DURING THE LOCK-DOWN AND BEYOND

by Ana Ortega, Adviser, International Relations Unit
State Tax Agency, Spain

In January 2020 the Spanish Tax Agency (henceforth, AEAT) launched its **Strategic Plan for the period 2020-2023**. This plan was elaborated in a framework of economic growth and it envisaged several measures, such as the implementation and development of distance working or a new model of relationships and interaction with taxpayers based on telematic assistance and information services.

At that moment no-one could even imagine what would come in March and the extent to which the axes of the Strategic Plan would contribute to guarantee the business continuity during the lock-down of the tax offices for more than two months.

Distance working is defined in the Strategic Plan as a decentralized modality of service delivery in which tax officials can interact with taxpayers through the use of new technologies. The main purposes of this new system are to improve the operational efficiency and to help the staff reconcile their private and professional lives.

Two main projects can be framed under this steering axis: the tele-working project and the virtual visits with taxpayers.

Teleworking: in June 2019 Spanish senior staff from the HHRR Directorate, IT Directorate and Internal Audit Service went to Finland on a FISCALIS working visit in order to learn and get ideas from a tax administration with a well-established system of teleworking. In addition, we made a consultation through the IOTA technical enquiry facility. Teleworking had already been implemented by many private companies and there was a demand from the trade

unions. In the AEAT a number of tax officials had at their disposal official phones and tablets so that they could manage their work e-mail and access the internet from the distance, but still we had to work in the tax offices and this possibility was mainly used by high ranking officials or in the course of travelling to meetings. This was the background when the COVID19 crisis struck us.

With the lockdown, the IT Directorate had to make a huge effort to make teleworking available to all the staff in a few days and at the same time guarantee the security of our information system. They succeeded and by the sixth day the teleworking traffic already represented a 76% on an average day of the previous month without problems of congestion. For the moment, tax officials have to work with their own computers and internet access. From there they can access all functionalities as if they were in the office and online courses have been also offered to keep on with training activities during these times. In addition, meetings are being held through videoconferencing systems.

Therefore, we can say that this crisis has pushed forward teleworking in the public sector and it has come to stay. In September, the Parliament

passed a Law to amend the Estatute of the Public Employee and incorporate the regulation of distance working. Basically, it has been designed as a voluntary method, compatible with the onsite work and to be delivered with technological resources provided by the Public Administration, which will need the identification of performance objectives and their evaluation.

Virtual Visits: In 2019 a project was started by the Tax Auditing and the IT Directorates for the implementation of “virtual visits for auditing” (VIVI). The system integrates all the necessary tools to resemble a face-to-face meeting: 1. a videoconferencing system, 2. an electronic registry to load documentation submitted by the taxpayer, 3. the electronic signature of both the tax official and the taxpayer and 4. the electronic file of the taxpayer, so that the tax official can access all the information.

The COVID-19 crisis has boosted the use of videoconferencing systems to ensure the business continuity and the safety of taxpayers and tax officials. Therefore, the AEAT has taken this opportunity to speed up its effective implementation and extend it to the rest of the tax application procedures. For this purpose, a modification of

the General Tax Act was published in June in order to grant legal coverage to this new method of interaction with taxpayers.



According to the Law, tax application procedures with taxpayers may be performed through digital systems, via videoconference or other system alike, that allow bidirectional and simultaneous image and sound communication, visual, auditory and verbal interaction and guarantee a secure transmission and reception of documents ensuring their authorship, authenticity and integrity. For the utilisation of this system the taxpayer's consent is required.

Regarding the other steering axis mentioned above, i.e., the new model of relations and interaction with taxpayers based on telematic assistance and information services, the Strategic Plan foresees the implementation of the so-called **Integral Digital Administration** (ADI, by its Spanish acronym) to enable fulfilling formalities and procedures without unnecessary trips to our tax offices.



The ADI has been configured as the AEAT's virtual counter to provide customised and remote information and assistance services on a 24/7 basis, adding on to the traditional desk services in the local offices. The COVID crisis outbreak has made it become a crucial means of service delivery.

ADI is a multichannel service incorporating the different telematic tools that modern technology offers (virtual assistants, chats, video-calls, telephone, email, etc.) designed to provide the highest standard of service, delivered by skilled officials and supported by software tools to optimise and streamline assistance to taxpayers.

This project is being deployed progressively, starting with the creation of the first ADI in Valencia in October 2020. In the following months the range of services offered will be broadened and more ADIs will be set up.



Apart from the projects already envisaged in its Strategy but accelerated by the crisis, the AEAT had to adapt its daily operations to the new situation in a number of procedures. I will briefly mention the Personal Income Tax Campaign and the Tax Residence Certificates as main examples.

Personal Income Tax Campaign: the PIT Campaign 2020 (for assistance to the submission of Fiscal Year 2019 returns) was really challenging. The AEAT traditionally offered three main channels of assistance: the pre-filled return available on the website, the phone services and the in person tax office services by appointment, but this year it was not possible to provide the last one until June (the last month of the Campaign). This was solved with a shift from in person services to phone services and a reinforcement of the later with videoconferences with officials teleworking from home. We can conclude that this year's PIT Campaign has been a complete success as shown in the image below. The returns submitted through the Internet have raised in 1,3 million or 8% compared to year 2019 and the in person assistance has been reduced by 84%, without the need of a more intensive use of tax advisors' services by taxpayers.



Tax Residence Certificates: the temporary closure of the tax offices disabled the possibility to submit the forms of fiscal residence as foreseen in the tax treaties. The solution given to this was the issuance via the Internet of the certificates of tax residence approved in the Spanish regulations. These certificates are issued with a Secure Verification Code (CSV), so that the Tax Administrations of the countries receiving them may check their authenticity, through the AEAT's electronic office. In view of the satisfactory results obtained with the issuance of the tax residence certificates through the electronic office during the Covid restrictions period, the Spanish Tax Agency has decided to extend the use of this method when we return to normal times whenever the other signees of the treaty agree. ■

SUCCESSFUL PROJECT DURING COVID-19: TOURIST VOUCHERS IN SLOVENIA

by Nina Zakrajšek, PR Officer
Financial Administration of the Republic of Slovenia

This spring, the Government of the Republic of Slovenia decided to implement measures with multiplicative effects in order to mitigate the consequences of Covid-19 and provide direct assistance to the Slovenian tourism industry. Nina Zakrajšek, PR Officer Financial Administration of the Republic of Slovenia, discusses the communications strategy of their project, which she has also presented at IOTA's 2020 Forum on Communication.

COVID-19 has done a lot of damage around the world and Slovenia has not been an exception. Here, as well, we have fought primarily for life, health, safety, and last but not least, the economic situation. For Slovenia, which is a small, boutique and relatively young country, this has been a very big challenge. In April 2020 the Government of the Republic of Slovenia decided to implement measures with multiplicative effects in order to mitigate the consequences of the epidemic and provide direct assistance to the Slovenian tourism industry. Persons who were permanent residents of Slovenia and were over the age of 18 received EUR 200 in vouchers and those under the age of 18 received EUR 50. Vouchers can be used in Slovenia to purchase accommodation with breakfast or only accommodation.

Why multiplicative solution? The idea was that people can choose accommodation and pay by the voucher. In addition, they spend money in restaurants, bars and on various activities. Now you are probably wondering, what the Financial Administration has to do with tourism? The Government decided that the Financial Administration (in close collaboration with the Ministry of Economic Development and Technology) would be responsible for implementation, technical and operational support of tourist vouchers due to the capacity and functionalities of our online portal eTaxes that could be quickly adjusted for redeeming of

tourist vouchers. The Government adopted Regulation on 8 June, and the first tourist vouchers were used only 11 days later. Basic figures were: Slovenia had more than 2 million people eligible for tourist vouchers, and it had more than 6,000 accommodation providers and the value of the project was estimated to be 357 million euros.

CHALLENGES AND ACTIONS

Among several challenges that we have encountered the first and most important was very short implementation time. In addition we were not familiar with the topic, as the main areas of Financial Administration's tasks are related to tax and customs matters. Further on, we did not have any extra financial resources for advertising and communication, which means, that the communication strategy and tasks were led solely by three members of the PR team (in addition to their other daily tasks). We also did not have any help of external marketing agencies. For the »cherry on the top«, it was summer time, which means vacation time and thus a bigger challenge for organizing tasks.

Since time was not our ally, we set to work immediately. Our mission was to communicate in a fast and effective way. We decided to make a package of messages, such as:

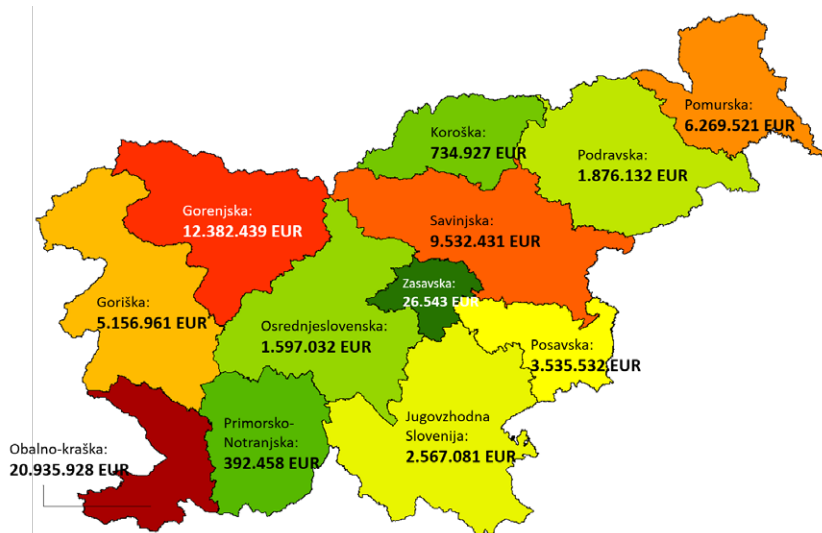
- what is a tourist voucher
- how and where vouchers could be used

- what kind of steps and forms needed to be signed when using vouchers?

We sent these messages to stakeholders (citizens, journalists, accommodation providers and to our employees). We created a website for tourist vouchers, where we uploaded frequently asked questions and answers and related documents in only 10 days. Some short animated films were created with the help of an online tool, where information on tourist vouchers and procedure of payment were explained. Webinars for accommodation providers were organized. In parallel a call centre providing assistance was established and operated every day, from Monday to Sunday. We have also opened a special e-mail address bon.info@gov.si, where both providers and taxpayers can get answers to their questions very quickly. Our social media channels had very important role. These channels were used on a daily basis to publish a variety of content, from pictures, movies, memes, quizzes, even poems and other fun and educational content. We wrote a dozens of press releases, organized press conferences and answered hundreds of emails and direct messages (on Facebook, Twitter and Instagram).

COMMUNICATION STRATEGY

The aim of the communication campaign was first to inform stakeholders how to redeem a tourist voucher, and then



to promote the consumption of tourist vouchers in order to support the tourist sector of the Slovenian economy.

In order to communicate as effectively as possible, we have identified the most important stakeholders (target groups) and defined communication tools for each group:

DAILY ADAPTATION TO THE SITUATION

Ideas, decisions and adjustments of the communication strategy were based on analyses from the call centre of tourist vouchers, which was in daily contact with people. Based on the analysis of the received questions, we had daily

feedback on which segments needed to strengthen communications in order to reduce the pressure on call centre and, on the other hand, to ensure the ongoing redemption of vouchers.

RESULTS

As they say, hard work brings good results. And so it was in our case.

In a really short time, we managed to inform and educate the internal and external public. In just 11 days, all the numerous communication channels mentioned above were established, which enabled up-to-date information and maintaining an open dialogue with all stakeholders continuously, even on weekends and holidays. Despite the completely new endeavour, clear and short communication messages enabled citizens of Slovenia on one site and also providers of tourist services on another to successfully redeem tourist vouchers practically without complications. Till now, more than 930,000 vouchers were used for payment and more than 25,000 calls and 8,000 emails were answered. The response of the public was very positive for us, and most importantly, the system worked flawlessly.

Tourist vouchers are not the central topic any more, but the work is not yet complete, as the government will extend the validity of tourist vouchers in 2021. ■

Stakeholders (target group)	Communication tools
Tourist providers	<ul style="list-style-type: none"> - on-line portal eTaxes - direct messages through professional organizations (Chamber of Commerce, Chamber of Crafts...) - webinars - webpage * with video educational content, tutorials - call center ** and e-mail address for Q&A
Taxpayers (residents of Slovenia who are entitled to tourist vouchers)	<ul style="list-style-type: none"> - webpage (video content, examples of completed forms, frequently asked questions and answers, news, examples of best practice, practical examples of redeeming vouchers, information also in sign language and in Italian and Hungarian language) - Social media (Facebook, Twitter, Instagram, Youtube) - mobile application eTaxes - call centre (which also operated on weekends and holidays) and e-mail address for Q&A
Employees who participated in the project	<ul style="list-style-type: none"> - set of frequently asked questions and answers - e-mail notifications - regular morning calls and webinars
Journalists	<ul style="list-style-type: none"> - press releases - press conferences, press statements - preparation and public publication of analyses of redeemed vouchers - daily notification of redeemed vouchers

* Webpage for tourist vouchers: https://www.fu.gov.si/drugo/posebna_podrocja/turisticni_boni/

** Call centre for tourist vouchers: 08 200 1005 and at the e-mail address: bon.info@gov.si

TURNING PANDEMIC INTO AN OPPORTUNITY: DIGITAL TRANSFORMATION AND ENHANCING DISTANCE SERVICES OF GRS

by Dachi Kinkladze, Deputy Head of Department for International Relations
Georgia Revenue Service

During 2020's pandemic crisis, one of the main goals of tax administrations was to ensure business continuity. This was also the case in Georgia, where digital transformation, the development of distance services, and the introduction of taxpayer supportive measures have increased during the pandemic.

Georgia Revenue service has always been putting special emphasis on developing distant services and reducing compliance costs for taxpayers, having a broad range of service channels, with a focus on e-services, and outreach activities. Good taxpayer service records and willingness for innovation are also recognized by the TADAT Assessment (2016) as a strength of Georgian Tax Administration.

In the process of maximizing voluntary compliance, the extension and diversification of offered services and communication channels tailored to taxpayer's needs is of crucial importance. The Covid-19 situation has once again demonstrated how important digital transformation is as well as distant services and communication channels are to ensure business continuity of Tax and Customs Administration and

provision of necessary services to citizens and business operators.

Therefore, the efforts towards further development of distance services as well as the introduction of taxpayer supportive measures have significantly increased during the pandemic. The article will try to summarize the said efforts.



1. UPDATED CALL CENTER

During recent years the number of users of call centers has been increasing significantly. In the period of pandemic the workload on call centers, with average daily number of calls reaching 1500-1600, made it necessary to extend ordinary working hours. To respond to the increased demand from taxpayers, the Revenue Service, as a part of its distance service strategy, fully updated its call center infrastructure and moved to a new modernized building.

As a result:

- The management of the calls received and processed by the staff was carried out entirely through the special software of the system, which provides information on the quantitative and qualitative indicators of performance. The system has a total of 35 performance reports and also the ability to ensure 10 “live mode” reports via the real-time screen.
- As for the organizational structure of the call-centre, it includes a small team of supervisors, backup-group, responsible for permanently taking care of the information provided to the staff, adapting information to the customer needs, preparing qualified answers, updating the knowledge base, and the training of staff in the call-centre.

2. UPDATED WEB-PAGE

The Revenue Service website is the main platform for taxpayer both for acquiring tax and customs related information as well as for interaction with GRS using taxpayer's e-portal, offering in total around 180 e-services to taxpayers.

Having in mind the constant need of transformation and further modifications of tax and customs administration, Georgia Revenue Service have doubled its efforts to renovate the existing website and recently launched a totally new website in its effort to further promote voluntary tax compliance by simplifying burden for its users. The new website has been developed in cooperation with a development partner and a private

IT company. The project included two phases. The first phase was implemented in cooperation with partners, when the webpage of Revenue Service was redesigned. The second phase of the project was completely carried out by the working group of GRS. The website corresponds to the challenges of the contemporary global world, having a general goal of adapting to appropriate target groups and being easily perceived. During this very intensive and inclusive project, Revenue Service managed to update all relevant information and to adopt the interface to two segments of target groups (natural and legal persons) as well as to tax and customs directions. Furthermore, the website and its' content have been translated into English to enable broader access to it. New web also features new functionality such as the possibility of feedback and online chat, which make the website even more responsive and user-friendly.

3. E-HEARING OF TAX DISPUTES

Georgia Revenue Service during the pandemic offered to taxpayers and their representatives the possibility to take part in dispute settlements remotely via electronic means. At the initial stage, taxpayers were offered through their

electronic page to choose a remote hearing for their ongoing disputes. The e-hearing of tax disputes was further institutionalized meaning that when submitting tax compliant through the taxpayers' electronic page the latter had the possibility to indicate in advance their consent to participate in dispute settlement remotely and this practice could successfully be maintained after the pandemic. This above solution at the same time ensures business continuity of tax administration processes, safety of involved party during the pandemic as well as saving time and resources of taxpayers.

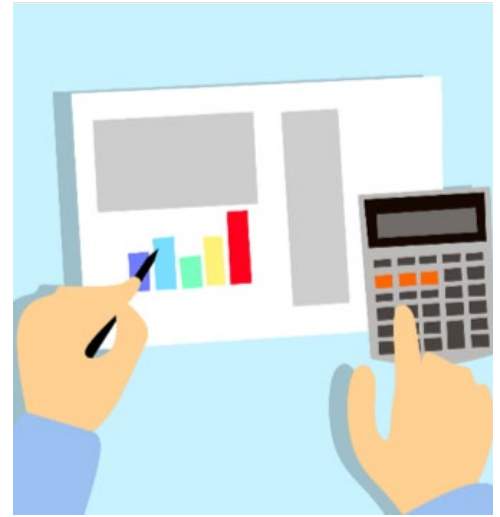
The vital importance in implementing the above approach was to ensure a smooth, efficient and effective system also taking into account concerns and requirements relating to data protection and confidentiality, which are strictly followed. It was decided to build system using a Webex platform and giving the possibility to taxpayers to connect both via computer as well as via phone. Taxpayers are duly notified and then reminded via their e-pages as well as via SMS about the time of a meeting as well as being given detailed instructions on how to use the system. ■



THE REVIVAL OF THE PAPER TIGER

Interview by Joel Weibel, Communication Specialist, Swiss Federal Tax Administration

Sascha Müller, Head of Quality Control at the Swiss Federal Tax Administration, created so-called paper tigers for Business Continuity Management purposes in the hope that they would never be used – but how did this change during the pandemic?



The concepts of the Business Continuity Management are usually not used. However, in March Sascha Müller had to get some paper documents from his drawer.

Sascha Müller, Head of Quality Control at the Swiss Federal Tax Administration, has for about three years been developing the so-called Business Continuity Management (short BCM). To put it simply, so-called paper tigers were created in the hope, that they would never be used. In recent years, power outages, building failures, IT outages, cyber-attacks, failure of external suppliers are the most serious scenarios that the BCM manager had to deal with. An additional scenario is the one of a pandemic. Now that this scenario has become reality, BCM concepts have to be applied.

How did the FTA react to the crisis?

It may sound odd, but within the FTA we have never declared a crisis. We generally talk about the Coronavirus crisis and the extraordinary situation at the federal level. However, in my view was the FTA itself has never been in crisis. The health of the employees has always been protected and, except for the external audit, the operational business has continued with its day-to-day operations.

“It may sound odd, but within the FTA we have never declared a crisis.”

When was the first crisis meeting?

We had two meetings of the Crisis and Disaster Organization. Of which the first one took place at the end of February.

What decisions were made in those early meetings?

First, the decision was made to set up a shift work system to protect employees. However, shortly afterwards, the Federal Council decided that people should work from home.

In March, the benefits of the preparation over the previous three years became apparent. The BCM basics and the test run in spring 2019 specified what to do, who had to be called for which meeting, etc. However, in case of a pandemic the measures were not laid out in detail. There were only two main guidelines: In the event of a pandemic, the FTA follows the instructions of the Federal Office of Public Health and - if possible - people work from home. Both were immediately implemented.

“In March, the benefits of the preparation over the previous three years became apparent.”

Now, soon at the end of this crisis: what went well, what didn't?

In the beginning, the technical capacities for working from home were insufficient. Fortunately, the FTA was one of the first federal offices to benefit from the new

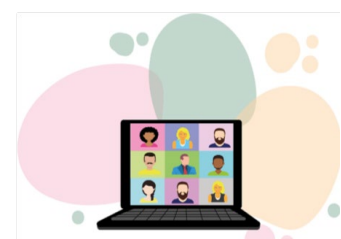
“FortiClient” tool. From that point on, working from home was not an issue anymore. An internal survey shows that employees appreciated that the management kept them informed on an ongoing basis. Additionally, I have noticed that employees became more open to digital solutions and better in their application. For example, I think that today we all know how to share our screen on Skype.

We were less prepared when it came to dealing with tax issues, such as the regulation on interest on default. It became clear that in future we would have to form matrix-like task force elements in order to react quickly to political concerns.

“we have been able to work more efficiently”

What have you personally learned in this crisis?

In some cases, we have been able to work more efficiently. Due to multiple FTA buildings, many employees lose time moving between different locations for meetings. In the future, it will probably be enough to have some meetings via skype instead. ■



HUNGARY

A GOOD EXTERNAL GRABS YOU...

by Henriett Fodor, Web Secretariat, Communication Department, National Tax and Customs Administration, Hungary

This year has already been full of challenges, and digitization has been the answer to most problems. As the virtual space has been gaining more and more weight, the renewal of the website of NTCA could not be delayed anymore either.

The most expedient algorithm for creating well-functioning portals is to turn the customer's goals into "change" (realize) by external professionals. NTCA's new website is also being created on such a basis. Experts have researched what the clients expect, listened to what the agency wants to communicate, and are trying to reconcile these two sources. In addition to the structure and the content based on it, visual display also plays an important role. As the saying goes on the net, "The good external catches your eyes, whereas internal content keeps your attention."

Today, the new approach is also spreading in public administration, the "shoes from the shoe store" style has faded more and more into obscurity. The website of NTCA, nav.gov.hu, is still a popular site in terms of traffic, with an average of almost 66,000 clicks a day. Many people search, but certainly fewer find. No wonder, since this interface is over 9 years old this year. Its structure and appearance were shaped, when NTCA was founded. Then, our work was characterized by a different approach, a different amount of information with different emphases. So we have grown out of the framework of that time in every possible way since then.

It is important and even mandatory for the tax administration to publish all information of public interest on its website. From the taxpayer's point of view, the priority is obviously different, the primary one is that everyone can find the rules and information about them as easily as possible. Science lies in the simultaneous validation of these two perspectives.

In order to make the new site, its structure, transparent and easy to use for non-professionals, as part of the KÖFOP project, a company, independent of NTCA, assessed the taxpayers' expectations regarding the site. The information obtained in this way determined the direction of the developments.

The in-depth interviews provided a number of lessons learned, helping to identify the most important taxpayer needs related

to the new website. In the participants' view in the research, there would be a need for a search engine on the NTCA website that works well and is easily accessible on the home page. It is also important to have a well-structured menu bar, fewer and more transparent layout of icons, and there is a need for separate interfaces for experts and individuals.

Eye camera testing has also yielded interesting results. Evaluators assessing the results have learned that website visitors view the top third of the screens most often, so the most important information is worth placing there on the new website. The most important conclusion of the research methods is the need for simplicity for taxpayers.

The current website has already been given a "face-lift" to take the processes forward, but the substantial changes will be implemented on the new website. In order for the restructuring to take place, the huge amount of information available on the current website needs to be reorganized and assigned to target groups. This required and requires even today the coordinated work of several professional fields, which also needs to be supported by the functional areas. The staff of the IT Institute, Pillér Ltd. (an economic organisation owned or operated by NTCA), and the Communication Department as well as that of other professional fields also participate in the development tasks taking place within NTCA.

In the first step, based on the research results and the prepared design plans, a requirements specification defining the functionality of the new website was prepared. In parallel, it was necessary to determine what content and documents would be transferred from the old site to the new one. The amount of data is well illustrated by the more than 50,000 row data table that systemizes the documents. Each professional field took its part by reviewing its own materials, which posed a particular challenge because, in addition to the volume of the materials, colleagues also had to make sure they provided the various information with appropriate keywords.

Good keywords help taxpayers to get the content they are looking for, so our colleagues also needed to think with the head of taxpayers. After all, our task is not only to act as a news portal to publish the latest information, but also to communicate the legislation in a way that is understandable to taxpayers.

The new website, both in appearance and structure, is designed to reflect NTCA as a service provider. It will be a compass for taxpayers to help them find what they are looking for and will provide an easier, faster and safer way to resolve tax issues, while also providing a positive user experience for site visitors.

A new feature not yet offered by NTCA will also be available on the site, i.e. the 'myNTCA' service. Here, users will have the opportunity to customize the NTCA online interface according to their own interests. Based on their individual preference, they can select the menu items and headings that are most important to them, thus simplifying navigation on the site. They can mark and collect a special section that information, announcements and other items published on the site that they are likely to read several times. They can identify the sections and the content changes which they are most interested in with the help of a tool compiling their own news feed (latest news). From the published standardised forms, users will be able to select and sort the ones they want to access most quickly through 'myNTCA'. Of course, other content posted on the Website will not be hidden either, and there will be content and information that will be displayed in any case, such as "Downtimes", "Important information", "Fuel prices" and so on. To create a customized online interface, all the user has to do is to register with an email address. By storing 'myNTCA' settings on the server of NTCA, the interface will be device and browser independent. This means that taxpayers can log in and access their personalized pages from any laptop, PC, or even mobile device.

There are also plans to set up collection pages on the new website, such as

"Customer Compass," where information to help the taxpayer will be gathered based on a specific theme or set of criteria.

The new interface represents the appearance of a clean, 'no frills' style. The new design is also decisive because the additional subpages must adapt to the appearance of the main page.

In addition to the website, the NTCA mobile application and the intranet interface will also be updated. The appearance of the intranet portal will be completely renewed, similar to the pages of nav.gov.hu. Although the two portals are completely different, they harmonize in their mood, colour scheme and design. Since a complete system change will also take place in the case of the intranet, the content must be moved between the two systems in the background. In this case, the content of the last two years will be automatically transferred from the old to the new page. However, content earlier than that will need to be reviewed individually by each professional field to see if it is still needed or not.

There is a growing interest in the NTCA mobile application, more and more people are downloading the application every month, so updates are expected on this platform as well. "Tax Account Query" appears as a new feature in the application. The menu items shall also include a link to the 'myNTCA' interface to be created on the nav.gov.hu portal.

The preparations for the creation of the new website can also be measured well in numbers. So far, a total of 182 hours of consultation has been held by the participants to the "project" in 73 video conferences, and more than 3,000 pages of information have been reviewed. ■

The article was originally published in #hivatal, the internal magazine of the National Tax and Customs Administration of Hungary.

ITALY

THE RELAUNCH DECREE AND THE SUPERBONUS

**A NEW TAX CREDIT WORTH 110% OF THE EXPENSES INCURRED
FOR HOME ENERGY RENOVATIONS AND ANTI-SEISMIC INTERVENTIONS**

by Stefano Latini, Press Officer of the Communication & Press Unit
Italian Revenue Agency



The so-called “Relaunch Decree” has introduced several economic measures in response to the COVID-19 crisis, providing for a multitude of incentives to families, workers and businesses. Yet, a central role is occupied by the new 110% Superbonus, a tax relief tailored for sustaining the expenses relating to specific energy efficiency interventions and anti-seismic measures on buildings, which includes structural monitoring systems in order to continuously check the effectiveness of the earthquake resistant of buildings.

The 110% tax credit for building renovation – In details, the Superbonus is a specific tax credit equal to 110% of the expenses relating to specific energy efficiency interventions and anti-seismic measures on building, incurred by owners from 1 July 2020 until 31 December 2021. Individual taxpayers can offset 110% of qualified building renovation and energy efficiency costs incurred, in the above-mentioned period, against their tax liabilities in five equal installments. Equally important, individuals can also choose to convert the ordinary tax credit connected with qualified building renovation and energy efficiency costs incurred in a transferable tax credit or, alternatively, into a discount of the relevant costs applied by the service provider. In the last case, the transferable tax credit is granted to the service provider. Particularly, the Superbonus may also be used for second single-family houses, third sector and amateur sports associations and clubs, limited to changing rooms, while luxury homes, villas and castles are excluded. Finally, the Superbonus has been also extended up to 30 June 2022 for energy efficiency interventions for public buildings.

The potential beneficiaries of the tax credit – As explained by the Agency, in addition to the owners, co-owners of

a single condominium are also eligible for the bonus, while different maximum thresholds apply for buildings with multiple residential units. Moreover, owners of non-residential buildings and units are also eligible for the deduction which must be claimed in respect of the tax period the expenses were made. The tax relief, as above mentioned, can be also transferred as tax credit to the company carrying out the work or even to banks. Therefore, the Superbonus has an extended field of application. Indeed, the 110% tax allowance also encompasses family members and cohabitants. It means that family members and cohabitants of the owner or holder of the property who pay for the work carried out on the properties available to them can also access the 110% Superbonus. A green light for the access to the tax relief has also been given for entrepreneurs and self-employed on residential units falling within the private sphere.

Ok to the Superbonus also for people who carry out business activities or arts and professions – In this case, the condition is that the works involve individual real estate units, and are limited to properties unrelated to the activity exercised, therefore belonging only to the private sphere of the taxpayers life. This condition

is irrelevant if the works concern the common parts of the condominiums.

Other eligible expenses – The 110% deduction is extended to include some additional expenses for the interventions that benefit from the Superbonus, provided they are actually carried out. For example, if the costs are for materials, design and other related professional expenses (appraisals and inspections, preliminary design and inspection and prospecting costs).

The following links provide further and useful information:

On the Italian Revenue Agency website <https://www.agenziaentrate.gov.it/portale/> a special section, dedicated to the Superbonus was set up to inform taxpayers and professionals;

The same on the ENEA website - Italian National Agency for New Technologies, Energy and Sustainable Economic Development – where a dedicated section is reserved to the Superbonus;

Even on the Ministry of Economic Development official website is available an ad hoc section for the Superbonus. ■

LITHUANIA

NEW METHODOLOGICAL MATERIAL FOR EDUCATION ON TAX AWARENESS

by Sarunas Gurblys, Specialist, Education and Methodologies Division
The State Tax Inspectorate Under the Ministry of Finance of the Republic of Lithuania



The State Tax Inspectorate together with Vilnius University conducted large-scale research in order to find out what children knew about taxes and what their attitudes towards taxes are, with the aim of finding the best new methodologies for education on tax awareness. Sarunas Gurblys, Specialist of the Education and Methodologies Division at the Lithuanian State Tax Inspectorate, discusses their most important findings in this article.

Raising taxpayer awareness is a challenge that the whole Europe is facing and Lithuania is no exception. Taxes are an area that is very overgrown with stereotypes and prejudices. "What is the benefit of taxes for me?" is a question frequently asked by citizens and all you can do is to keep quiet because it is clear from the tone of the question itself that no counter argument will work. The person already has their opinion, and has had since their parents first told them that taxes are a "tribute to the state."

This example not only shows the importance of raising awareness, it also reveals two important aspects: the first one is that we oppose stereotypes and deep, negative attitudes, similar to the idea that all footballers are stupid; the second one is that these attitudes are often formed during childhood, so the main educational activity must be targeted at young people, but not forgetting adults.

In order to find suitable methodological material, the State Tax Inspectorate (hereinafter - STI) together with Vilnius University conducted large-scale research. The aim was to find out what

children knew about taxes and what their attitudes towards taxes are. The study lasted from 2016 to 2019 and almost 2.000 students from the age of 7 to 17 participated. The research and student were divided into three age groups. Various measures were used during the research: (direct intervention) presentation or a lesson on taxes, (indirect intervention) games, cartoons, and task activities, which reflect that non-payment of taxes causes significant harm and the payment of taxes brings benefits to society. It should be noted that knowledge of taxes has improved after direct intervention, while attitudes towards taxes have changed regardless of form. The most positive approach to taxes was driven by the emphasis on negative consequences.

First of all, the STI started to prepare methodological material for young people. There are many challenges here because young people are very receptive to innovation and each new generation is different from the previous one, so we need to be modern in order to reach young minds. The simplest method to use – presentations – children have become familiar with these from primary school and they easily

accept and understand the material presented. In fact, a good, illustrative and interesting presentation can be the best method and there is no need to "reinvent the wheel". However, no matter how good the presentation is, they are often unable to keep the attention of primary school children throughout the lesson. For high school students, however a presentation may be exactly what is needed. So, it is quite natural that we have grouped all the methodological material into groups according to grades ranges: Students of 2-4, 5-8, 9-12 classes.

Most of the new material was developed specifically for primary school children. In addition to the usual material such as educational videos, it is worth mentioning the simulation game. This is a situation where children are invited to speak. One example tells about children in a yard playing football and one of them gets injured. The children called an ambulance, but it did not come. Children discover why an ambulance can come in general and what charges are imposed here. In another activity – a drawing competition – the children learn that a lot of money has been raised in the budget and that something can

be done for the benefit of all, and their task is to draw what can be done with the money.

In addition, we plan to produce representative long-term impact material such as “connect the dots” and colouring books. These are books where the payment of taxes will be depicted in beautiful images and will create positive associations. It is an illustrative method. The lecturer would take the books as gifts for the children at schools. The child will use the colouring book at home for a week or more and thus will develop positive associations with the payment of taxes.

With groups of pre-gymnasium students the young people who have something to say on various topics. We divide their lesson into two parts. The first is informational and during this we show a presentation or a video from the TAXEDU website (this website contains a lot of amazing material in all EU languages). In the second part, we use a “discussion club” or “mindfight” measure to select topics and questions according to age. The “mindfight” can be particularly suitable and can be used in two ways. Sometimes a lecturer can ask an interesting question and then gives an interesting answer. At the same time conveying a certain message to the children. In other cases, we present the necessary information during a presentation, and during the “mindfight”, questions are asked from the set topic, thus better consolidating the knowledge.

Gymnasium students are another completely different category. This third group of seniors may already be earning money and when the lecturer talks about taxes, they talk directly about the lives of those students. Such young people often have specific questions, “How much to pay?”, “To whom?” and “When and how to declare?”. We are not just talking about the benefit of taxes to society. We show what harm is done if they receive their salary in an “envelope”, what the circumstances would be if he became ill or if he wanted to use leasing services. While communicating with gymnasium students, the “discussion

club” becomes not only a discussion but also a consultation.

Before such discussions with these students, it is important to keep in mind that we should divide them into two more sub-categories: tax students and others. Tax students are those students whose studies include tax law. They are interested in all taxes, their benefits, exemptions, calculations, declarations etc. Other students, those who study things like business management and taxes are interesting in them from a practical point of view. Therefore, the discussion can be, “Which is better - a limited liability company or a small partnership?” Which form of activity is more favourable when talking about the taxes and in which cases? They may also be interested in how individual activity differs from business ones. Thus, methodological material is not much-needed in this group, the lecturer needs the knowledge to be able to answer the questions that arise.

You may have noticed that the measures discussed above are adapted to work in schools. Meanwhile, the STI looks at everything more broadly and wants to reach young people outside of school. Of course, young people often spend of their time on various smart devices, so we need to be there as well and to be interesting to the children in order for them to devote at least part of their time to us. For this reason we came up with a game “fight the shadow economy”. Most games related to taxes are prepared according to the principle of question-answer, but we looked at it completely differently. We would like to create a dynamic, engaging game that will give children a good time, while at the same time breaking down prejudices and stereotypes about taxes (hopefully we will be able to prepare another article about this game).

In addition to school activities, we have another measure, which has already become traditional - a quiz for students, “Taxes come back to everyone”. The quiz has a large number of participants (over 201 teams from all over Lithuania registered in 2019) and prizes that are attractive to young people. The

organizers of the quiz try to reach the most remote parts of Lithuania, so the game is first organized online for the whole country and then the strongest teams are selected at the regional level. The country is divided into five regions and a regional final takes place in each of them. The third stage is the grand final, which takes place in Vilnius. The winners from all five regions attend it. All finalists are awarded, prizes are of different value: from headphones to smartphones or tablets.

Another very important activity in educating young people is inter-institutional cooperation. STI together with “Sodra”, Bank of Lithuania, Junior Achievement and other partners prepare material for educational institutions. In Lithuania, the aim is to promote financial literacy, and the goal of the STI is that children not only learn to earn money, but also do not forget about the taxes.

In conclusion, I would like to add another argument, which is influenced by the fact that many people have experienced it personally or at least heard a lot about it. I am talking about business assistance during the Covid-19 pandemic, when many businesses and individual traders approached the state for help. The state could help only because people and businesses are paying taxes. This argument is not a stand-alone measure, but such a message must be spread as widely as possible, both to young people and to adults. I think this is a strong argument that we could use for many years to come and I invite you to do so. ■

STUDY VISIT TO THE TOP OF THE WORLD

by Zsuzsanna Szinai, National Tax and Customs Administration, Hungary

She did research in Himalaya last summer, in her spare time she studies Psychology at a Distance-Learning University in Hagen, and once a week goes to a Hindi language course. Bettina Guttyán is employed in enforcement field by South-Budapest Tax and Customs Directorate.

Charm, diligence and determination in combination with humbleness – that is what mainly characterises Bettina who moved from Ladánybene to Budapest in 2008 to start her career at the Tax and Financial Control Administration as a graduated economist. She was always driven by the appetite and need to learn about distant cultures, therefore she graduated from the master course of international economy and administration at Sopron University.



She did research on the impacts of globalizations and localization from the viewpoint of welfare and well-being, and that's how India as a possible state of welfare moved into the focus of her research where – despite the large wealth gaps the state spends significant amount of money on the education and healthcare systems. She contacted Csoma's Room Foundation to study the implementation of these investments in the disadvantaged regions.

The objective of Csoma's Room Foundation is to cooperate with the local community to promote the exchange of knowledge, experience and values between the cultures, taking into consideration the sustainable development and the importance of education. The volunteers build solar schools from local, environment-friendly materials, organize cultural programs, and teach English language mainly to the women.

TWO MONTHS IN INDIA

Bettina arrived to Zangla as a volunteer of the Foundation in summer 2019. This is the Himalayan village where Sándor Kőrösi Csoma – having studied the sacred books of Tibetan Buddhism – started to write two of his magnum opuses, the first Tibetan-English vocabulary and Tibetan grammar.

Getting there was not very easy. The village could only be accessed after a 5-day tour, having climbed seven mountain passes, walking 20-30 kilometres per day. The village is at the altitude of approximately 3500 meters so visitors have to overcome the lack of hypoxia and strong sunlight.

She lived in the house of the pharmacist of the village. Thanks to this she could learn the local customs and the healthcare system of the region. She soon became accustomed to the circumstances that could be considered nomadic through the eyes of a European person and it was difficult to get drinking water. The locals get drinking water from the melting glaciers, from the brook in the vicinity of the village. And this water has to be filtered through a water treatment equipment.



It takes seven days from Photoksar to Zangkar valley. The picture is taken by a colleague of the directorate at the altitude of 5000 meters after having climbed the highest pass.

Each day Bettina started work with the other volunteers at half past eight. Some of her time was spent helping the architects build a solar school next to the Buddhist monastery. The workers loaded stones until late afternoon, carrying the gravel or sand in buckets, making loam, since the local people do not have tools, equipment (barrows or concrete mixer) necessary to build such a building.

At another time she visited families to research who their lives had changed due to the economic development of the region. She interviewed Stanzin Namgail, the son of the local king, and actively participated in the organization of the events of the Foundation.

Bettina considers the period spent in India one of the most important adventure of her life. She plans to return to the country and use the experiences gathered in public administration. She considers the tax administration extremely important in this field.

But before returning there is another adventure in England ahead. Prior to this journey she was admitted to the specialization of international political economics at Birmingham University so her research experiences will be of use to her in preparation for her doctoral studies. ■

The article was originally published in #hivatal, the internal magazine of the National Tax and Customs Administration of Hungary.

IATA

40th EDITION

TAX TRIBUNE

magazine