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TAX TRIBUNE

Special edition celebrating
IOTA's 20th anniversary

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Organisation of Tax Administrations



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Dear readers,

It is my great pleasure to present to you a special edition of IOTA's magazine, the Tax Tribune. This 34th edition marks our organisation's 20 year anniversary. On this important occasion we took the opportunity to ask some of our members and partners to express their views and opinions about IOTA's past 20 years and also about its future. This edition contains interviews instead of articles.

We have asked the same six questions to a few senior executives of IOTA tax administrations and the same four questions to some of IOTA's international partners. Our aim was to learn about their IOTA experience; how they see IOTA's contribution to their organisation in the past and how IOTA could give more in the coming years. IOTA's senior executives have also been asked about their experience in their own administrations; what has been the most important achievement, result or most remarkable project in the past 20 years and what is the most significant challenge they are facing today. We have also requested the longest serving IOTA Principal Contact Persons (PCPs) share their views and memories with us. IOTA has a PCP in every member tax administration, and they play an important coordination role between the IOTA Secretariat and the home administration.

I would like to express my gratitude to everyone that was interviewed for their kind answers, for devoting time to reply to the questions that are so important for us, and for IOTA. It is crucial for us to know what was good in the past, what is worth continuing and what needs to change. We are celebrating an anniversary, and also taking an opportunity to speak about the future, as well as commemorating past events and achievements.

IOTA has gone through tremendous changes during these 20 years - from seven members to 46 members today. I am convinced IOTA will go through even bigger changes in the next 20 years, not in terms of size of membership but in terms of how we work and serve our members and cooperate with partnering organisations. After

this summer IOTA will start developing its new strategy. We must try to find answers to fundamental questions. When defining the new way forward, knowing where we are now and what we have achieved will be the best starting point. I am therefore especially grateful for the shared valuable knowledge of IOTA history, and for inspiring thoughts and ideas about the future of our organisation. We will use every opportunity in the future as well to ask these and many more questions from the whole membership.

I wish you nice reading. Please enjoy this 'pilot Tax Tribune' which if it is well received will see more publications in the future.

Budapest, June, 2016

Jan Christian Sandberg
Acting Executive Secretary
IOTA

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1. INTERVIEWS WITH SENIOR EXECUTIVES OF IOTA TAX ADMINISTRATIONS



SANTIAGO MENÉNDEZ

Director General
Spanish Tax Agency



Mr Menéndez holds a bachelor degree in Economics and Business Management. He has developed his professional career within the Spanish Tax Agency, occupying some high ranking positions such as Director of the Tax Collection Department, Head of the Regional Office of Asturias or Head of the National Office for Fraud Investigation. He has held the office of Director General since June 2013.

1. What was the most successful or most remarkable project implemented in your tax administration in the past 20 years?

Since its creation in 1992, the Spanish Tax Agency adopted a strategic decision of intensive usage of new information and communication technologies, which has led us to create a real e-government, our most outstanding project as the main channel to interact with taxpayers. It is based on an internet informative portal, launched in 1996, and an electronic office that allows formalities, consultation of the status of procedures and obtaining copies of documents. In order to access these services, taxpayers may use different identification systems (electronic certificate, electronic identity card, Cl@vePIN) all of them complying with rigorous standards of information security.

Nowadays, our flagship electronic service is the application "Renta web" (web PIT) which helps prepare and submit electronically the Personal Income Tax return, the main tax managed by the Spanish Tax Agency (in 2015 more than 19,4 million returns). This is the reason why assistance in PIT has been improving steadily, for example with the aid software "PADRE", the pre-populated returns and as a last milestone the "Renta web" application, which unifies both programmes (PADRE and pre-populated return) in a simple and single web application adapted for smartphones.

2. What was the most successful achievement, result in the past 20 years?

The Spanish Tax Agency's most successful achievement has been to reach a high level of efficiency in managing taxes since, according to the OECD report "Tax Administration Series", we fulfill our objectives of collecting public revenue, promoting voluntary compliance and tackling tax fraud at a low cost in comparative terms. This has been achieved by means of a model of austere tax administration based on an intensive use of information and communication technologies (e-government) and a moderate size of staff composed of specialised tax officials adequately organised in order to maximise the results.

The steady increase of the Spanish Tax Agency's results in terms of collected tax revenue in the fight against tax and customs fraud shows the efficiency of this model. It has allowed us to achieve historic results in recent years (more than 50,000 million € in the period 2012-2015) despite the downsizing of staff as a consequence of the processes of fiscal adjustment.

As a conclusion, this model has allowed the Spanish Tax Agency to comply with its objectives efficiently and to stay at the forefront in the trends that international organisations point out on the functioning of tax administrations.

3. How IOTA has contributed to improve your tax administration?

IOTA is an excellent forum to share and exchange views and experiences among tax officials of the European region. In this sense, I think that IOTA is unique and different from the other organisations that work in the tax field in the region for two main reasons: on the one hand, IOTA is the sole organisation encompassing almost all European countries; on the other hand, tax officials of the several tax administrations are given the opportunity to meet, share their expertise and learn from the others about practical issues in a level playing field. Even if there are different levels of development among the membership, the officials from the most skilled tax administrations can always learn new things from the rest and make contacts or create an informal network to continue the exchange of experience and seek for support after the events. IOTA ensures that through its activities these meetings are fruitful, and provide flexibility in the agenda, so that anyone having something to say can do so and it does not intervene to influence the contents or to address policy issues. It's a friendly environment where all members are equals. In the surveys we have conducted internally on satisfaction with IOTA events the results have been outstanding.

If we take the transfer pricing events as an example, we can see that they are not intended to explain how OECD guidelines have to be applied but rather to share the practical problems encountered by the tax administrations in the daily work, how they interpret these guidelines and the way they solve the problems arisen.

4. What is the biggest challenge your administration is facing today?

The biggest challenge for us is to make the most of the new information and communication technologies to capture, process and use the information, with the aim to enhance the promotion of voluntary compliance through information and assistance services to taxpayers and the fight against tax and customs fraud.

New IT simplify citizens' tax liabilities since they allow them to reduce the administrative burden, speed up formalities, minimise errors, facilitate the access to information, avoid travelling to offices and adapt to the different taxpayers' profiles, thus promoting voluntary compliance.

Moreover, they contribute to maximising the efficiency of control actions which is very important in a globalised, changing and technologised economic environment. It is of particular interest the exploitation of the possibilities offered by 'Big Data' to tax administrations to capture and treat information coming from tax relevant operations in real time, so that we can react swiftly against fraudulent activities. The

objective is that taxpayers notice that the fight against fraud is effective, increasing tax awareness and voluntary compliance.

5. How do you see IOTA in the next 20 years? How IOTA could give you more?

I see IOTA as a leading tax organisation in facilitating the exchange of views and experiences in practical issues in the European region. As I said before, IOTA is unique in this aspect and it must take advantage of this uniqueness and exploit it.

I also see IOTA as a peer of the other international tax organisations, working together on the most important projects, issuing joint communiqués to support the fight against fraud, the promotion of electronic services, cooperative compliance and any other future trends, being highly represented and actively participating in the most important conferences and having high ranking delegations of the members and the international partners in the annual General Assembly.



I think that some very important steps have already been taken in this regard (signing of new MOUs or agreements with the European Commission and the OECD, the International Survey on Revenue Administration /ISORA/ joint initiative with IMF, OECD and CIAT as some examples) and they must necessarily bear fruit in the coming years.

Regarding the second question, how IOTA could give more to the Spanish Tax Agency, I think that IOTA could play a role in being an intermediary in capacity building activities. IOTA knows the experts from different countries in specific subjects of tax administration and it could help countries which need this support and expertise and the funding institutions and donors to organise capacity building activities. In this sense, I support IOTA being part of the Tax Administration Diagnostic Assessment Tool /TADAT/ Technical Advisory Group, since I find this tool very useful for the diagnostic assessment of gaps in tax administrations.

6. What is your best memory, story in connection with IOTA events?

The Spanish Tax Agency is very supportive of IOTA, always trying to look for experts and speakers for the technical events, actively participating in the General Assembly, willing to be a member of the Executive Council to take part in the main decisions concerning the organisation, and constantly giving feed-back, opinion and

suggestions to improve the organisation. So, it is very rewarding to see that our involvement seems to be well appreciated and we have always succeeded to become a member of the Executive Council whenever we have applied for it. In this connection, I have two good memories that I would like to mention.



The first one is the celebration of the 95th meeting of the Executive Council in Madrid on 28-29 July where I had the opportunity to meet the former Executive Secretary of IOTA and the EC members of the period 2014-2015.

The second is the reward granted to Ms Ana Ortega, Spanish Principal Contact Person to IOTA, during the 18th General Assembly held in Belgrade in July 2014, "for her outstanding, valuable contribution to IOTA in the capacity of IOTA PCP in representation of the Spanish Tax Agency".

IOTA is a very friendly organization and it's always a pleasure to host IOTA events or meet IOTA colleagues.

FAZIL MAMMADOV

Minister of Taxes
First-Rank State Tax Service Councilor
Republic of Azerbaijan



Mr Mammadov was born in 1964 in Shamakhy, Azerbaijan. He graduated from the Finance and Credit Department of the Azerbaijan National Economic Institute, named after D.Bunyadzade, in 1985.

He has been Minister of Taxes of the Republic of Azerbaijan since February 2000.

Mr Mammadov has held the following positions before:

June, 1999	Chairman of the Main State Tax Inspectorate
1995-1999	Deputy chief/Chief of the Main Department for Financial-Tariff and Currency Control of the State Customs Committee, Deputy
	Chairman of the State Customs Committee
1994	Head of the Shamkir branch of the Agricultural Industrial Bank
1993	Chairman of Board, "Ünsal" Commercial Bank
1989-1993	Professor, Head of Chair in Finance and Credit College
1987-1989	Economist and cash-desk director in Ganja Bank of Industry and Construction; economist in the Steering Department of the Baku Bank of Industry and Construction

1. What was the most successful or most remarkable project implemented in your tax administration in the past 20 years?

On the 11th of February, 2015 the Ministry of Taxes of the Republic of Azerbaijan marked its 15th anniversary. It was the successful culmination of comprehensive measures and programs for building a tax service that complied with present-day international standards within a relatively short period of time.

Automated Tax Information System (AVIS), which was developed within the framework of the "State Program on improvement of tax administration in the Republic of Azerbaijan (2005-2007-years)" has been operational since 2006. The tax service of the Republic of Azerbaijan, due to AVIS, became one of the most modern ICT-based services not only in the CIS countries, but also in Eastern Europe.

With introduction of AVIS circulation of documents was digitalised, the operational exchange of information was provided, the process of tax returns' being received and processed was simplified, as well as economic analysis and forecasting was enabled.

AVIS also enabled us to introduce a national electronic declaration system. With this end in view, in 2007, the Ministry of Taxes put into operation an internet tax portal (www.e-taxes.gov.az) which is the biggest state portal in terms of its active users and provides services such as e-return, VAT deposit account, online chancellery, and electronic tax invoices. A VAT deposit account system was only implemented in Azerbaijan and is globally recognised as unique.

2. What was the most successful achievement, result in the past 20 years?

A "one stop shop" principle concerning the registration of business entities in the country was launched in 2008 with the purpose of developing national entrepreneurship, ensuring a favourable business environment, and simplifying the procedures for starting a business.

Since 1 July, 2011, in order to fully adapt the business registration to international standards, the Ministry of Taxes, within the framework of undertaken activities, launched registration of individuals via the internet tax portal.

The opportunity for e-registration was created for individuals who make up the vast majority of entrepreneurs and led to major changes in this area. Since then the number of online registrations for processing state registration of business entities has grown rapidly.

Since 2012, the commencement of state e-registration of local legal entities has significantly helped the process of business registration in Azerbaijan whereby, in total, 2 procedures (registration and obtaining of e-signature) and 1 document (charter) are required at the moment.

3. How IOTA has contributed to improve your tax administration?

The Ministry of Taxes has built close relations with IOTA, which is known as one of the most progressive platforms in the field of exchange of practices. Being the member of this organisation, the Ministry of Taxes has gained a great opportunity to track general processes regarding the tax matters in other European countries. Representatives of the Ministry attend IOTA events and review the implementation of international experiences in practice. As a result of active participation in training sessions, workshops, and learning more on the rich experience of developed countries, the Ministry of Taxes of Azerbaijan, for the first time amongst tax administrations of post-Soviet countries, embarked on operating a call centre information service in late 2003. As of the 1st of May 2006, the service has been covering calls across the country. During this period, the '195' Call Centre has considerably improved and now, in line with present-day standards, the service provides free of charge and non-stop services to taxpayers.

IOTA also contributed, to a certain extent, to improving and introducing a wide range of taxpayer services. Today, the taxpayers in the Republic of Azerbaijan can benefit from opportunities of different information sources and services such as the Taxpayers Service Structure (2002), Tax Club (2008), and the Tax Internet Office (2007) provided by the Ministry of Taxes. On top of that, the Ministry favourably uses social networks such as Facebook, YouTube, Twitter, and its own web-site (www.taxes.gov.az). As a result the Ministry of Taxes has won different awards and the Multimedia Centre has recognised the Ministry's internet page as the most open source of information among those of all state authorities. Among services provided by the Ministry of Taxes, the call centre and Taxpayers' Service Centres are worthy of particular mention.

At the moment, the Ministry of Taxes is providing 62 e-services to the taxpayers. They have access to services such as e-declarations, e-chancellery, e-registration, 'ASAN' signature (Mobile ID), and e-audit. The e-services ensure transparency in relations between the entrepreneurs and state officials, as well as time saving and cost minimisation.

The Ministry of Taxes established 55 taxpayer service centres in regions for stimulating self-service and the system of voluntary tax payments and creating a favourable business environment. Here, through a single unit, specialists of tax bodies provide all kinds of services, including e-services, to taxpayers.

4. What is the biggest challenge your administration facing today?

The most serious challenges which, not only the Ministry of Taxes of Republic of Azerbaijan but also almost all the tax bodies worldwide face, concerns improving taxpayer compliance.



The Ministry of Taxes conducts complex measures in order to raise awareness and enhance education and promotion in the tax field, especially in rural areas and settlements which are out of reach of district and city centres within regional tax offices and departments. For instance, a "tax friends" project has been carried out since 2012. The person selected as a "tax friend" carries out awareness and

educational promotion on tax issues among the population, gives information to taxpayers on electronic services applied in the tax system, popularises the importance of tax for young people, and attends meetings and training sessions on tax matters organised in methodological consulting rooms within his/her own hometown.

In addition, it is worth mentioning that as an outcome of work carried out with taxpayers, as well as towards their tax education, the level of on-time filing of tax returns has grown significantly in recent years.

5. How do you see IOTA in the next 20 years? How IOTA could give you more?

The Ministry of Taxes of the Republic of Azerbaijan joined IOTA in 2002. The Ministry has been the IOTA Executive Council member for three consecutive years. Knowing IOTA better also enabled us to extend cooperation with other member states.

IOTA is a necessary platform for the member states to exchange experiences. The training sessions, variety of workshops, and exchange of technical enquiries significantly contributes to the improvement of tax administrations.

Recent changes in the performance of IOTA and the projects carried out in order to conform with the imperatives of time are indeed praiseworthy. In my opinion, IOTA does everything possible to build more effective cooperation between the member states, further intensify the cooperation with them, and further contribute to their economic growth.

This dedicated approach is not left unattended by the member states. They seek to assist IOTA in this accountable and significant activity as well.

It is also remarkable that IOTA is expanding its cooperation with other international organizations.

The International Survey on Revenue Administration (ISORA) project is the result of international cooperation in question which, in its turn, is of great importance for member states both in terms of exchange of experience and benchmarking.

I am confident that the contributions of member states, as well as the efforts of IOTA itself, will foster its transforming into a powerful international organisation.

6. What is your best memory, story in connection with IOTA events?

The Ministry of Taxes of the Republic of Azerbaijan became a fully-fledged member of IOTA at the 6th General Assembly held in Riga, in the Republic of Latvia, in 2002. I felt great pride to personally participate at such a remarkable event which was very prominent for both our Ministry and our country.

EGIL MARTINSEN

International Director
The Norwegian Directorate of Taxes



Mr Egil Martinsen is International Director at the Norwegian Directorate of Taxes, a position he has held since January 2012.

After graduating from the Norway Post Internal Academy in 1979, where he studied Leadership, Organization and Economics, Mr Martinsen held a variety of positions in Norway Post and the Norwegian Agency for Public Management and eGovernment. In 1985 he took up employment at the Norwegian Tax Administration where he has held several managerial positions to date. His responsibilities have included, among other things, steering and overseeing operational functions in the tax regions and local tax offices, and restructuring the Norwegian Tax Administration at regional level including design, implementation and evaluation. As well as his work commitments, Mr Martinsen also pursued postgraduate business studies at the Norwegian Business Institute. In 2005, he was appointed Technical Assistant Advisor for the International Monetary Fund (IMF) for a duration of two years. Mr Martinsen is a member of the Tax Administration Diagnostic Assessment Tool Technical Advisory Group (TADAT), a collaboration supported by several international institutions. He is a trained TADAT assessor.

1. What was the most successful or most remarkable project implemented in your tax administration in the past 20 years?

The Norwegian Tax Administration has over the last couple of decades made a successful transition from paper-based reporting and manual processes to electronic systems and a digital relationship with tax payers. As of this year, all business reporting to the tax authorities is entirely electronic: the last paper-based business tax returns to be accepted were submitted last year. In 2016, of all the 4.7 million people with personal tax returns, only 3 per cent submitted their tax returns on paper and they were wage earners and pensioners.

The first major scale implementation of IT in the tax administration took place in the early 1990s but it was with the development and implementation of the second generation of IT systems that all core taxes and functionality were really covered. During these years the Norwegian Tax Administration became a digitally based organisation which meant that work assignments could be distributed independently of geographical location. In addition, large scale strategic restructuring projects were carried out and the tax administration transformed into a more modern entity with significantly increased capacity and improved quality of service and results.

2. What was the most successful achievement, result in the past 20 years?

We have been working to continuously develop simpler public services. Through adopting technology and internet services this has been at the forefront of public sector innovation in Norway for the last fifteen years. Key components have been simple but successful approaches, including simplified electronic forms on the web, direct transmissions from systems, a common web portal and security solutions for logging into government sites.



Tax payers in Norway today do not have to fill out an empty tax return form, as was the case in the past. Instead, they receive a pre-populated tax return form which already contains information about their income, assets and other tax-relevant data for the reporting year. We receive over 50 million pieces of data from banks, employers, pension schemes, social security, the central securities depository (registering ownership of traded financial instruments), municipal councils and other third parties: all of whom report to us with information that is relevant for personal tax calculations.

The introduction of the pre-populated tax return based on this third party information has paved the way for high quality tax data and reduced our resource use. The facility for tacit consent allows individuals to accept the automatic submission of their pre-filled tax returns without changes, if the data is correct. There is no need for the tax payer to act or intervene unless he or she needs to make changes or provide additional information. This procedure has increased the tax administration's efficiency, as well as enhancing our reputation.

In sum, the implementation of core IT systems and restructure of the organisation have increased productivity and results by handling a huge increase in taxpayers with the same level of resources as in 1996.

3. How IOTA has contributed to improve your tax administration?

IOTA has played a valuable part in providing opportunities to meet and exchange ideas and experiences. IOTA offers arenas for sharing best practice on the core business of tax administration operations, and our employees who have attended the various workshops have been able to pick up good ideas and new practices which contribute with inspiration and innovation in our organisation. Participating in workshops has also resulted in building personal networks amongst colleagues all over Europe. Among other things this has made it easier for us to contact other countries. This is a great foundation when the current international economic reality demands close international cooperation and interaction between tax administrations.

4. What is the biggest challenge your administration facing today?



I would say that the biggest challenge facing us is the same as the one facing every tax administration in the international digital economy and that is the successful management and exploitation of all the data we receive from third party sources, in addition to additional data that is currently available externally, and new data sources which will come.

One example will be the implementation of the Common Reporting Standard (CRS) and automatic exchange of information between more than a hundred jurisdictions, which will significantly increase the volume of data streams. The need for securing high quality data and practicing good data handling strategies will be crucial in exploiting the information successfully in our systems and processes. As soon as we provide erroneous data in tax returns, taxpayers may lose trust in our services. There is also a

negative impact on compliance if the public's attention is led to focus on errors instead of the predominant norm, which is efficient services to taxpayers.

We have access to extremely accurate and good quality data from third parties nationally and this is absolutely central in our results. We hope to be able to supplement this as seamlessly as possible with similar data from international providers as it becomes available.

5. How do you see IOTA in the next 20 years? How IOTA could give you more?

IOTAs mission to promote cooperation between tax administrations in the European region is certainly not going to be any less important in the future. We see IOTA continuing to be an important player in the international tax arena when it comes to sharing experience, knowledge and expertise. In addition we hope to see IOTA further pursuing its development as a modern organisation with a framework that supports flexible solutions and strategic and stable conditions for its executive management. Another crucial factor for success in the future is going to be progressing strengthened cooperation with other international tax organisations like the Organisation for Economic Co-operation and Development (OECD), the International Monetary Fund (IMF), Inter-American Centre of Tax Administrations (CIAT) and others.

6. What is your best memory, story in connection with IOTA events?



It is very hard to single out one thing from so many good memories and useful experiences over many years of professional co-operation. However, I think for me, personally, perhaps I can mention the IOTA General Assembly in Nice in 2011.

That must be one of my best memories from IOTA events. It was a privilege to be able to participate in a very relevant and useful professional programme, but in addition to that I just remember that the city of Nice itself is so beautiful, the location was outstanding, the weather was very kind to us and the social gatherings were also excellent. Everything was at its best and we came together to support the organisers in creating a really memorable event with positive associations.

BOYKO ATANASOV

Director General
National Revenue Agency of Bulgaria (NRA)



Boyko Atanasov was born on 10.11.1970 in the Bulgarian city of Targovishte. He is a graduate of Sofia's University of National and World Economy, with a degree in Planning and Forecasting of Economic Systems.

Mr Atanasov has been in the tax administration system since 1996, initially as a tax inspector at the Lyulin Tax Office of Sofia City Territorial Tax Directorate. In the beginning of 2000 he became Head of the Lyulin Tax Office. In March 2000 he was appointed Deputy Director of the Sofia City Territorial Tax Directorate, and in June 2006 he became Director of the Sofia City Territorial Directorate of NRA. In March 2007 he became Director of the Appeals and Performance Management Directorate at NRA's Headquarters. In February 2009 Mr Atanasov was appointed to the position of Deputy Executive Director of NRA. In June 2011 he once again took the position of Director of the Sofia City Territorial Directorate of NRA.

Mr. Atanasov was appointed to the position of Director General of NRA in May 2013.

1. What was the most successful or most remarkable project implemented in your tax administration in the past 20 years?

Certainly, in the past 20 years the most remarkable, and I should stress, successful project of the Bulgarian revenue administration was establishing the National Revenue Agency in 2006. The Agency combined the administering of taxes and social security contributions in Bulgaria. As early as in the first 2 years from NRA's establishment its employees managed to collect record-setting revenue. This was achieved at a time when the tax and social security burden was being constantly reduced, while there was also some stress from the Agency's deployment. Instead of witnessing reduced revenue, as happened in some other countries after similar reforms, we over-achieved our annual plan in 2006 and 2007. Our revenue administration's efficiency has increased considerably. In 2006, the 'revenue per employee' indicator grew by 84% compared to the previous year. In 2007, it increased by 183.6% compared to 2005. In addition, the NRA made significant progress in e-services since 2006. Today, nearly 100% of all companies are submitting their VAT documents online.

2. What was the most successful achievement, result in the past 20 years?

Our most successful achievement was last year. In 2015, the NRA collected BGN 1.6 bln of revenue, an increase of approximately EUR 820 mln. It was the most efficient, remarkable and satisfying year in the history of the NRA. The e-services provided by the NRA to its clients allowed us to save more than BGN 300 mln (approximately EUR 153 mln) per year. A big part of these funds are being re-introduced into the Bulgarian economy.

We are also proud of the fact, that according to a survey made by one of the largest employers' organisations in Bulgaria, the NRA is the most credible public institution. Two times in a row, in 2014 and 2015, the Agency won awards in the 'Economy in the Light' competition for its innovations in e-services. The NRA is also a pioneer in the public administration sector when it comes to green (environmental) practices. We were awarded 6 certificates of appreciation in the 'Greenest Companies in Bulgaria' competition. Just a month ago our educational project 'Keep up with Taxes' won for the second year in a row the 'PR Award' for PR projects in the public sector.

I believe this success is due to the efforts of NRA's employees, as well as to our ambition to provide new and efficient forms of training at all levels in order to enhance management and leadership skills. I am convinced that the Bulgarian revenue agency is developing as a modern, innovative and efficient administration where people are free to be creative.

3. How IOTA has contributed to improve your tax administration?



IOTA has contributed significantly to the evolution of NRA's employees as experts and professionals in specific areas. The on-going contact they have with their counterparts from IOTA members allows NRA's employees to compare and improve their practices, expand their experience and develop their skills. Within IOTA, experts from its member countries participate

together in IOTA's events, while the heads of the tax administrations are given the chance to attend and to meet during the annual IOTA General Assembly.

IOTA's system of technical enquiries facilitates the experts and provides up-to-date information on relevant topics. The hot topic events and the special interest workshops provide the IOTA Working Programme with flexibility and timeliness.

4. What is the biggest challenge your administration is facing today?

This year the biggest challenge we are facing is the usual one – being able to meet government targets for the collection of taxes and social security contributions, as well as to provide better services to our clients and meet their expectations. This year we intend to increase even more the administration's efficiency. Our long-term goal is to engage society in the shift towards a personal commitment to the process of paying taxes and social security contributions. I think that when we demonstrate our commitment to the citizens, they will be committed to us as well. This is proven by the increasing number of cash receipts issued in Bulgaria – one of the ways to tackle the informal economy with joint efforts (tax officials, citizens and businesses).

5. How do you see IOTA in the next 20 years? How IOTA could give you more?

I believe IOTA is an organisation that really helps its members, because it allows tax administrations to share experience, benchmark and learn from each other. I could imagine IOTA's development moving towards more comprehensive and holistic use of the modern technologies to exchange information and experience. IOTA's wealth is its 46 members, each of them contributing to the organisation's development with his own experience and achievements.

6. What is your best memory, story in connection with IOTA events?



In June 11-12th, 2007 the NRA hosted IOTA's 11th General Assembly. You can imagine that such an event required some special preparation and organisation. At the end of the preparation phase, just a month before the event, we were informed that these dates will coincide with the visit of the then U.S. president to Bulgaria. On an extremely tight schedule we had to re-organise the event and move it from Sofia (Bulgaria's capital city) to Varna (Bulgaria's major seaport and third largest city).



Ultimately, we and our guests were happy with the change in plans and the chance to enjoy the Bulgarian sea coast. During the Assembly and sometime after it, many participants shared with us that actually President George W. Bush did us a favour, and that they were very pleased with his decision to visit Sofia during this period.

2. INTERVIEWS WITH IOTA'S INTERNATIONAL PARTNERS



JUAN TORO

Assistant Director in the Fiscal Affairs Department (FAD)
International Monetary Fund (IMF)



He is responsible for managing IMF revenue administration technical assistance (TA) to Europe, Asia, Middle East, and Central Asia. Previously, he was the head of the IMF Revenue Administration division. He has been managing IMF TA in revenue administration to more than 80 member countries, from all regions, and has led and participated in IMF TA missions in revenue administration to more than 30 countries. Before joining the IMF, he was the commissioner of the Chilean tax administration (Servicio de Impuestos Internos, SII) from 2002 to 2006, where he previously occupied several managerial positions—notably deputy commissioner for audit; deputy commissioner for study, planning, and management control; and principal advisor on economics and management to the SII commissioner. In 2004, he received the Wharton-Infosys Business Transformation Award for leading the online tax administration model in Chile. His experience in the private sector covers managerial positions and participation in board of directors in Chilean companies. He graduated as Master Degree in Economics and Management and Civil Industrial Engineer at the University of Chile, School of Engineering.

1. How do you see IOTA, its activities, contributions and achievements in the past 20 years in the international arena? What should IOTA, in your opinion, have done differently?

During this long journey, IOTA has contributed significantly to the dialogue in the tax administration arena. Several organizations, including the IMF, have benefitted greatly from learning the wide breath of experiences of IOTA member countries at its general assemblies, and also through publications and events. In this long journey, several achievements can be identified, just to name some of them:

- The significant country coverage the organization has reached in these 20 years of history. From its initial seven founding members from Central and Eastern Europe, IOTA now comprises all European tax administrations and several from Central Asia; totaling 46 full members. As such, IOTA has become the main regional tax administration organization for European and Central Asian countries.
- The successful partnerships IOTA has built with several organizations, expanding the knowledge sharing beyond the IOTA regions and contributing to global initiatives like the International Survey on Revenue Administration /ISORA/ (powered by IMF's RA-FIT) and Tax Administration Diagnostic Assessment Tool /TADAT/.
- The important support role IOTA played in EU accession to several member countries.

2. How do you see the cooperation between IOTA and IMF in the past 20 years, and can you give some concrete examples on what and how we should cooperate the next years?



IOTA and the IMF share a long history of collaboration. Back in the 90, and along with other organizations, the IMF was a strong supporter of the formation of IOTA. This was achieved in 1996, as a result of the Conference of Tax Administrations of Central and Eastern Europe and Baltic Countries held in Warsaw, Poland. At that time, the then head of the IMF tax administration division, Ms. Milka Casanegra—who played an active role in tax administration, including by leading and managing IMF technical assistance in tax administration to transition economies—was involved directly in supporting IOTA creation.

More recently, IOTA and IMF have been working in close collaboration (along with other organizations) in the development and implementation of ISORA and TADAT. These two global tools have the potential to help tax administrations reshape their tax administration management, by providing countries objectives and evidenced-based assessment and monitoring of the health of tax administration systems. TADAT will help identify strengths and weaknesses of tax administrations, which could become the baseline for undertaking tax administration reforms. ISORA will provide cross-country benchmarking on key performance indicators for tax administrations. Proper implementation and use of these tools will require enhancing the collaboration among the partner organizations, and I see IOTA and IMF working together in supporting countries to take advantage of these new tools. I also see that this collaboration can be extended to the IMF RA-GAP program, which is supporting countries estimate tax gaps and developing frameworks to do so on the main taxes.

3. How do you see IOTA, its position and role, its products and services in the coming years? Considering the rapid changes in the international tax community, how do you think IOTA could better assist its members?



Changes in the tax landscape will continue to occur and it is precisely in this shifting environment where organization like IOTA plays an important role as a forum for sharing region-specific experiences. There are of course global trends that affect all regions, but having an organization that brings together the regional specific expertise and networking

helps countries in designing practical approaches to cope with the 'turbulence' from rapid changes; and learning from the good and bad experiences of regional peers. A challenge for IOTA is the need to define a niche to support member countries, in a scenario where countries in Europe participate in other organizations with overlapping IOTA membership. This could entail a revision of IOTA current products and services, including by considering how to build upon the above-mentioned tools; for example, the provision of more regionally-based capacity building and skill development initiatives in the more complex areas of administration and where there can be economies of scale to be realized. A timely exchange of best practices approaches to difficult tax administration problems will continue to be of great value.

4. You have known IOTA for a long time and participated in many events. What is your best memory or story in connection with IOTA events?



I have participated in several general assemblies (GA) and gathered so many good memories from each of them, particularly during the social events that show a different perspective of the host countries, and participants. Nice memories from the visit to one of the longest cavern in Slovenia at the GA in Portorož; the novel prize dinner at

the GA in Stockholm; the great beers at the GA in Brussels watching the 2010 world soccer cup; the blue and live Mediterranean ocean at the GA in Nice, somewhat contrasting with Joan Manuel Serrat's song; the longest daylight (and tough insomnia) at the GA in Oslo; the bears chasing fishes at the GA in Berne; the great dance of a Balkans' song at the GA in Belgrade; and the bay cruise at the GA in Rotterdam, and of course the great party at the end this and each of the GAs.

On technical ground, in the past years the world, and Europe in particular, has gone through a significant financial and economic crisis that has deeply impacted the area of taxation; and IOTA countries have dealt with it. In some sense, it represented a major wake-up call in priorities to manage tax administrations. I have seen in several GAs how tax administrations in Europe have responded and supported fiscal consolidation agendas; though in some cases administrative budget could have been affected beyond sensible levels. I observed significant shift in some countries to rebalance their focus and further prioritize a stronger enforcement response to noncompliance, while sustaining good services to facilitate taxpayers' compliance; significant work ahead in these areas in the changing environment. In summary, a wealth of good memories.

MÁRCIO F. VERDI

Executive Secretary
Inter-American Center of Tax Administrations (CIAT)



Mr Márcio F. Verdi joined the CIAT Secretariat in July 2004 as the Director of Tax Studies. He went on to become the Executive Secretary and took office in January 2010.

He is a Brazilian national and prior to joining the CIAT Secretariat he held positions of increasing importance within the Brazilian Tax Department, known as the "Secretaria da Receita Federal do Brasil." As an economist, he began his career as a tax auditor and went on to occupy executive level positions at the Receita Federal.

1. How do you see IOTA, its activities, contributions and achievements in the past 20 years in the international arena? What should IOTA, in your opinion, have done differently?

On this occasion, I would like to personally and on behalf of the Inter-American Center of Tax Administrations Executive Secretariat congratulate IOTA on its 20th anniversary. This organisation has a great history, which belongs to the same family as CIAT of international regional tax organisations.



With regard to the question, before expressing my point of view, we should locate IOTA on the political-geographical map. IOTA is a European organisation. This gives it a special importance because Europe today has grown into the European Union, which brings together 28 countries. At the same time, IOTA coexists in a scenario with the European Union, along with the strong influence of the OECD, since

many of its member countries are also members of the OECD. This environment gives IOTA a special characteristic, in the sense of promoting cooperation between the European tax administrations, but it makes it more challenging to avoid duplication and lack of effectiveness.

IOTA has strongly contributed in this 20-year period. It has conquered an important place in organising human resources training events and exchange of knowledge, especially between the countries of Eastern Europe and the countries of ancient Europe, and that makes IOTA not only a very important organisation, but also one that has to work in this very special geographical, economic, and political scenario. I think that IOTA must specialise in the formation and transmission of knowledge. IOTA has been very active in this activity of bilateral and multilateral dissemination of knowledge among European countries.

2. How do you see the cooperation between IOTA and CIAT in the past 20 years, and can you give some concrete examples on what and how we should cooperate the next years?

With regard to cooperation between IOTA and CIAT, I think that there are results that we call in English "shadow benefit", or "beneficio sombra" in Spanish. Sometimes in cooperation activities one cannot give a concrete example, but there are several

"shadow examples". The main one is that an organisation must always be striving to evaluate what the other is doing that we are not doing or that we can improve. That has supported us as input in developing our strategic plans and/or our operational plans. In addition, the presence of IOTA in CIAT activities has been very important, as speakers, moderators and commentators. They have a very special impact beyond the presentations or comments themselves, which is to show the importance of regional organisations, because regional organisations have a role that world organisations do not have, which is to stand by our member countries.

We have a specific approach to the problems of our countries. For example, at CIAT, when we have a Caribbean meeting, we must first know how Caribbean countries work, their particular attributes, which may include their French, English, Dutch and/or Spanish heritage and their Latin American context. To understand that political, economic and social geography is a challenge, and I think IOTA has performed very well in those 20 years, as well as CIAT.

3. How do you see IOTA, its position and role, its products and services in the coming years? Considering the rapid changes in the international tax community, how do you think IOTA could better assist its members?

I again refer to the geographical positioning of IOTA. I think that IOTA must work on the exchange of knowledge, the bilateral and multilateral promotion of knowledge through courses and/or technical assistance and that in Europe is a special challenge, because in addition to the European Union, you have programs with the European Union such as the "Fiscalis", which deal with these activities. Then IOTA must have the ability to see where it should operate; for example the BEPS program, which is now a reality in many countries of IOTA, but perhaps not all.

I think that IOTA should focus on building a system of identification of "offers and demands." We have such a program at CIAT, and I do not know if it exists in IOTA, but our system of "offers and demands" allows us to receive directly from member countries specific requests. In addition, we have the other side of that system, where countries may describe in which areas they would like to share experiences. If an offer meets a demand, there comes a marriage of interests or, at least, we have the demand of a country, and we will find a country that will provide for the specific demand of this country or for the sub-region. Addressing the received additional requests could be done through courses or technical assistance, but always reaching the specific points requested by the countries.

4. You have known IOTA for a long time and participated in many events. What is your best memory or story in connection with IOTA events?

The opportunities I've had to attend an IOTA assembly have been very special moments for me; a time of fellowship, and to make new friends. Going to an assembly always allows us to come back stronger, especially for the technical knowledge that we acquire, and the personal relationships we establish. I have great friends in several European countries that have emerged from our presence in these 20 years of IOTA.



I would conclude by expressing my best wishes of success to IOTA, which is in a process of selecting its Executive Secretary. I understand that the challenges are great, I think that it is important to seek a strengthening of the IOTA Executive Secretariat and with the arrival of the new secretary, working with the Executive Council of IOTA in the identification of points of

interest of the member countries and to concentrate its activities on those tasks. Considering my initial comment, the environment in which IOTA works, with the European Union, OECD and other European organisations, it has to seek to identify two or three working goals and focus the work on those identified frameworks. I am sure that IOTA has a very strong field of action, that is increasingly important, and here from the CIAT Executive Secretariat we wish you great success and hope to meet and find innovative ways to promote cooperation between CIAT and IOTA.

Thank you for the opportunity to congratulate your organisation on its anniversary and express my thoughts on the future of IOTA.

JEFFREY OWENS

Director

WU Global Tax Policy Center at the Institute for Austrian and International Tax Law
WU Vienna University of Economics and Business



Jeffrey Owens completed his doctoral work at Cambridge University in the United Kingdom in 1973. In addition to his economic degrees, he is a qualified accountant. He is now the Director of the WU Global Tax Policy Center at the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business). In addition to his academic role Jeffrey is also the Senior Policy Advisor to the Global Vice Chair of Tax at EY, advisor to the World Bank and UNCTAD and a number of regional tax administration organizations. He is also chair of the Singapore Management University - TA Center for Excellence in Taxation Research Committee and

involved with a number of other NGOs. He has focused his attention on questions of tax policy and tax administration, with particular emphasis on international taxation and related domestic issues. His earlier work dealt with the development of international currency markets and the implications for monetary policies.

For over 20 years, Jeffrey led the OECD Tax Work, establishing a major taxation program at the OECD and extensively developed the OECD contacts with non-member countries. He also initiated the dialogue with the G20 on taxation and oversaw the G20/OECD initiatives to improve tax transparency, laying the foundation for the Base Erosion Profit Shifting work.

He has made numerous contributions to professional journals, has published a number of books and has been the author of many OECD publications on taxation. Jeffrey's engagement with government, business and academia, and his frequent participation in international conferences, gives him a unique international perspective on tax policy.

1. How do you see IOTA, its activities, contributions and achievements in the past 20 years in the international arena? What should IOTA, in your opinion, have done differently?

I think that it is fair to say that 20 years ago, there was much ambiguity in terms of what was the role of IOTA. Was it there to help Eastern European countries to meet the standards required to join the EU? Was it there as a technical assistance organization, which was intended to help improve the capacity of tax administrations in the region? Or was it more to provide a forum where tax commissioners could discuss issues of mutual interest? Perhaps this confusion was inevitable but today IOTA does see itself as providing a platform where tax administrations from the region can discuss issues of mutual interest, recognizing that when they speak with one voice, they are more powerful.

2. How do you see the cooperation between IOTA and OECD in the past 20 years, and can you give some concrete examples on what and how we should cooperate the next years? (Please highlight examples where both organisations benefitted from the cooperation.)



I have always seen IOTA and the OECD as being complimentary, especially once the OECD created its forum on tax administration, which gave it an important role in this area. IOTA can draw upon the work of the FTA and can use the FTA to disseminate some of its results. The FTA in turn, can draw upon the regional experience of IOTA and feed suggestions for future work into the organization. There is also a common interest in building up the capacity of tax administrations in the region. Already there have been a number of joint training programs, particularly in the area of Transfer Pricing, Exchange of Information and Taxpayers' Service. This trend can only continue, especially as BEPS moves into the implementation stage under which the focus of the work will shift very much to tax administrations and here, IOTA will play a key role.

But, it is important that IOTA does not become just an implementation agent for BEPS and that BEPS does not squeeze out other longer term challenges that are facing tax administrations. Also, IOTA will always need to pay attention to how it interacts with the EU, which is increasingly focusing on the issues faced by tax administrations. IOTA should also make sure that it interacts with the common platform that has been established by the WB, IMF, OECD and the UN.

3. How do you see IOTA, its position and role, its products and services in the coming years? Considering the rapid changes in the international tax community, how do you think IOTA could better assist its members?



With its 20th anniversary, IOTA is just coming out of its "teenage hood". It has gained experience, learned from mistakes and is now able to better identify where its strengths are. As it moves into the next decade, it would be important to get the right balance between international and domestic tax issues and between tax enforcement and taxpayers' service. This latter point is crucial since it is only with good enforcement and good service that we can achieve good tax compliance. IOTA should also never forget that it is a Forum for Tax Administrations and not one for Tax Policy discussion and that it should focus on countries in the region, resisting the inevitable temptation to bring in tax administrations from outside the region.

In addition, IOTA needs a clear vision of where it wants to be by 2025, what role the Secretariat should play in implementing that vision and what role the member states play. Experience in other regional tax organizations show that these work best when it is the member states that drive the agenda.

4. You have known IOTA for a long time and participated in many events. What is your best memory or story in connection with IOTA events?

I have many pleasant memories from participating in IOTA meetings over the last 20 years. They have provided me with an opportunity to see places that I have not visited, develop a circle of friends from tax administrations in the region to get a better understanding of some of the challenges that are faced by these tax administrations.

I have always been impressed by the way that IOTA is very much a family, in which commissioners from different countries recognize that their similarities are much greater than their differences and that when they work together they can achieve much more rather than working individually.

VICTOR VAN KOMMER

Director of Tax Services and Member of the Management Board
International Bureau of Fiscal Documentation



Professor van Kommer has over 25 years' experience working in the field of tax policy and administration. He started his career at the Dutch Tax Administration, among others, within the department of the Fiscal Investigation and Intelligence Services. He developed further his tax policy expertise in an organisational setting and development of tax administrations, change management, planning and control, tax audits policies and compliance. Currently, Prof van Kommer is a Professor for the Faculty of Economics at the University of Utrecht where he lectures on tax policy and tax administration principles. He has also written numerous articles and books on tax administration principles and organisational development. His most recent publication "Handbook on Tax Administration", which he prepared in close cooperation with a co-author Matthijs Alink, has been published under auspice of CIAT, is translated into Spanish and Chinese. Among others, Prof van Kommer was leader of several international tax reform projects in oil-rich economies such as Kuwait and Qatar.

1. How do you see IOTA, its activities, contributions and achievements in the past 20 years in the international arena? What should IOTA, in your opinion, have done differently?

I'd like to start with the beginning of the establishment of IOTA. It was extremely important that the first period of IOTA was characterised by a main goal to support



the new candidate member states of the EU, meaning that the focus was on Central and Eastern Europe. It was merely a revolution and there is in this part of Europe still toughness and perseverance what I miss sometimes in my home country. Since this period I have a deep respect for the tremendous achievements made in these countries. There were a lot of discussions in this period or IOTA has

to transfer to a full membership organisation for all European countries as it is nowadays. The Netherlands (I was representing at that time the Dutch Tax Administration) was in favour that some western European countries had only a supporting role to avoid that the focus would shift to other parts in Europe.

After 2004 IOTA became an international and regional organization like CIAT and in fact when IOTA was established in 1996 it used in many ways CIAT as an example. Nowadays IOTA is a recognised organisation in the international arena.

What could have been different? Always difficult to answer because afterwards, with the knowledge of today, you could have done things differently. Of course, as representative of IBFD, I have more an observer status then in the past. But to me IOTA could have been more active during the financial crisis in Greece, which is also a tax issue due to the declining tax revenues. With all the knowledge gained of the years of transition IOTA is an expert centre in this matter and in my eyes maybe much more than IMF or OECD and that knowledge of transition is still useful for other economies.

2. How do you see the cooperation between IOTA and IBFD in the past 20 years, and can you give some concrete examples on what and how we should cooperate the next years?

IBFD is recognized as a centre of international taxation and in this area we have found each other. For the future I see that IOTA and IBFD can work in a different

way. IBFD is an international knowledge centre and one of the strong fundamentals is publishing, by that I mean to organise content in unique templates so that it is more accessible for customers. Tax administrations will change over the coming years and will not merely want to be tax assessment producing factories. To express it in black and white phrasing, it will become an information gathering organisation where different types of information will be processed and examined. Tax authorities and publishers will have the same characteristics and IBFD as a not-for-profit foundation can play a role in this transition.

3. How do you see IOTA, its position and role, its products and services in the coming years? Considering the rapid changes in the international tax community, how do you think IOTA could better assist its members?

I see the following changes ahead for IOTA:

- Firstly geographical changes. Countries such as Poland, the Baltic republics, Hungary, etc. are aware of their position and are ambitious after decades of dormant years during socialist reign. Their new self-confidence and emancipation is a new beginning. In the south we see the same with Turkey. In this region of turbulence IOTA has to play a role because the organisation knows the region better than any other organisation;
- Talking about working together: the post BEPS era will be a period where tax administrations have to play an active role. I see that one of the most tangible outputs will be more and better exchange of information, simultaneous or joint audits, assistance in tax debt collection, and the exchange of risk profiles and examinations of country by country reporting. As I said before, the tax administration of tomorrow will be an organisation of processing information and to rely more and more on certified third party information. Financial information will be accessible by a kind of I-cloud for corporates and the self-regulated assessment will be the majority of tax returns;
- Another development is cooperative compliance. Companies and tax administrations will help each other to reduce administrative and compliance costs and to make the whole tax process more predictable. The company that has a reliable internal financial system with trustworthy data will receive better treatment and due to the fact that the aggressive tax planning will be over there is more to gain to reduce the costs of expensive tax lawyers.

Just 3 areas where IOTA can make the difference and it is better to specialise (in the case of IOTA it will be organising the transition process) then to become an exact copy of other similar organisations.

4. You have known IOTA for a long time and participated in many events. What is your best memory or story in connection with IOTA events?

Not difficult to answer this question. During the IOTA General Assembly 2008, in Portoroz, Slovenia, I met Sorina Kraehemann, who was the principal contact person of the Swiss Tax Administration (ESTV). A romance started (witnessed by my good

friend and colleague Maarten Goudsmit) and soon followed by a marriage and we have a daughter Isabelle (born August 2010). At the end of 2009 Sorina came to the Netherlands and is working as a tax advisor and solicitor for a Dutch law firm specialising in advising American corporates. ESTV lost a professional but I gained a lot. I can firmly acknowledge that IOTA's main target to bring tax



administrations together is working. Our daughter Isabelle is a tangible result of it. Especially nice for me because I know IOTA right from the beginning and therefore this organisation is really a part of my life.

When it is work related then I have very good memories of the pioneer period in the early years of IOTA when Jacques Carré was in charge of the secretariat and we have had many meetings and working groups to set out the future of the organisation.

3. PCP CORNER: INTERVIEWS WITH THE LONGEST SERVING IOTA PRINCIPAL CONTACT PERSONS

IOTA has Principal Contact Person (PCP) in every member tax administrations. They play an important coordination role between IOTA Secretariat and the home administration. There are two PCP's whom have been performing this task since the very beginning.



JANA JASOVÁ

IOTA Principal Contact Person in the Slovak Financial Administration



Jana graduated from the High School of Economics and later continued her studies at the Faculty of Philology of Matej Bel University in Banská Bystrica, Slovakia where she achieved her master's degree in English language translation-interpretation and at Comenius University in Bratislava, Faculty of Law, Institute of International Relations and Comparative Law where she gained her post-graduate diploma.

She is also a holder of different certificates in the field of diplomatic protocol, presentation skills, managerial communication, strategic management, social behaviour and communication, EU project documentation and implementation and lecturers skills. She has been lecturing at the Tax Institute courses in Tax English and Presentation Skills as well as Free Access to Information Act.

Jana joined the Slovak Tax Administration in 1995 and has spent 20 years of her professional career in the field of International Relations, out of which 12 years was in managerial positions. The main issues she has been covering throughout the year was strengthening international relations and cooperation with foreign tax authorities as well as with international organisations (IOTA, EU, OECD, IMF, WB, CIAT), coordination of the EU Fiscalis Programme 2013, 2020, implementation of Tax Reform and Modernisation Programme by IOTA (Fiscal Blueprints), EU pre-accession activities in the field of tax administration (Adoption of Acquis), EU structural funds programmes, bilateral projects aiming at Slovak Tax Administration development and modernisation delivered by the tax and customs Administrations of Denmark, the Netherlands and Finland.

It seems unbelievable, but you are the only person involved with IOTA for the whole duration of its existence – for 20 years. How did you get involved with IOTA?

I joined the (at that time) the Tax Administration of the Slovak Republic in April 1995 and was assigned to the International Department team. As the Slovak Tax Administration was in fact a few years old, everything we did and tried to do in general and in an international context was something that had never been done before. There were no senior colleagues to learn from there. We were responsible for any success or failure in building up the profile of tax administrations and relations with other countries and international organisations. One of my tasks was to accompany members of management at their international missions. And it was during one such mission that the idea of the IOTA's establishment came about and started to become real. Later on (2001) I was appointed IOTA's Principal Contact Person for the Slovak Republic. And so the story continues to this day.

How would you describe the time and in general the need of such an organisation to be established in Europe?

Well, first of all you must look at the 1990s in Europe. The Cold War had ended, the Berlin Wall had fallen, the Soviet Union, Yugoslavia and Czechoslovakia had dissolved and transformation in all political and economic fields had begun. The main idea in establishing IOTA was to have a forum with more effective mutual cooperation in the process of improving individual tax administrations. Common problems open a wide area for looking together for the ways and tools facilitating the elimination of negative factors. Moreover, the European Union was to face the future enlargement of the community by new members from the CEEB countries (Central and Eastern European and Baltic States). And – there was a model for such an organisation on the American continent – CIAT (Centro Interamericano de Administraciones Tributarias). To these days CIAT has been attributed as being IOTA's "brother" organisation.

We can learn from IOTA's Charter that the organisation was created by the founding members in the course of the third conference „On Tax Administration Issues in the CEEB countries in Warsaw, on 30 October 1996.

But little is known about whose idea it was? Or what was the reason behind it and what had preceded its establishment?

The truth is that if IOTA is to have a „birth certificate“, 30 October 1996 is its birthday. The place of birth is Warsaw, the time of birth – during the course of the 3rd Conference of CEEB countries. The agenda of the conference included discussion

about establishing IOTA and the resolution of the conference included an IOTA establishment reference. Logic has it that the 3rd Conference must have been preceded by the 2nd and the 1st such conference. The second took place in 1995 in Budapest and the first one was organised by the IMF (if I am not mistaken) in Washington D.C. in 1994. And that's where the idea of the IOTA establishment started to be discussed.

Do you know whose idea IOTA was and where it originated?



Ms Milka CASANEGRA DE JANTSCHER, from the IMF is linked to the idea of establishing a permanent tax organisation in Europe. Ms. Casanegra had the idea in 1993 in Vienna during one of the training sessions held there when she was impressed by the quality of exchange of information and discussions between some of the tax administrations who were

attending the course. She immediately thought that an organisation like CIAT may be of great interest for the tax administrations in this region. Legend has it that Ms Casanegra was as the head of the Chilean Tax Department in the seventies and very involved in the question of CIAT, and so it was thought she wanted to reconcile her Chilean citizenship and her family roots in this part of the world because she was initially from the former Yugoslavia.

And "the idea" went on the road from Vienna to Washington D.C. How did it get back to Europe?

During the course of the 2nd Conference of CEEB countries in Budapest (1995) it was clear that the idea of IMF – strongly supported by colleagues from IRS and CIAT, could no longer be considered as just another IMF project (one of many). It was a European project – an Intra-European project. And so at the 1996 3rd Conference the establishment of IOTA came about. The first Executive Council was appointed and it was decided that the first General Assembly would be held in Slovakia. Accordingly, the Head of the Slovak Tax Administration – Mr. Štefan Jágerský – was elected the President of the Assembly and the Executive Council. It's still hard for me to refer to him as the „late“ Štefan Jágerský († 2013, age 63), but can certainly claim that he considerably contributed to the success of the IOTA project. He was the one who was courageous enough to take the lead of our just born organisation

during a very difficult time, when even to convince countries to join was not an easy task. Despite all the difficulties and obstacles on the grassy road it was his sense of humour, combined with the highest level of responsibility, that helped during those difficult months and that is what I learned from him.

Where have the financial resources come from?

As to my knowledge – the first years of IOTA operations were funded from the grant provided by the European Commission. The grant also covered the salary of the Executive Secretary, equipment of the secretariat, travel costs and the preparation of studies and documentation for the First General Assembly. The Slovak and Polish Phare Programme funds were used for covering some budget items. A subsidy was also offered from the World Bank.

Do you have any „special“ stories or memories from that time?

I remember some of the Executive Council meetings were held in a hotel room. So we can say – that some very important decisions were taken during such circumstances. I really don't remember whose failure it was, but at that time everything was in so-called „transitional stage“. And no one made a big deal of it. What is also interesting today is the language setting. At that time Executive Council members were non-English speaking (at least not fluent in English), and at that time EC members all their languages were used in the meetings – so the so-called „chuchotage“ method (whispered interpretation) was used. Whatever was said by whichever member of the EC had to be interpreted into four other languages. That really made things even harder. But at that time we took it as „normal“. Even during the course of the First General Assembly simultaneous interpretation into five languages was offered. And you guessed it – the biggest technical problem in the history of IOTA general assemblies appeared. The newly constructed conference hall with the latest interpretation facilities failed to operate when five different cabins started interpreting. As we had later learned, it had only been tested with two cabins working at the same time.

Despite the difficulties, amazing achievements had been reached during the period between the 3rd Conference and the First General Assembly.



That's right. It was unbelievable. It was called „a very enthusiastic start of the project“. The Charter of the organisation was approved and amended, seven meetings of the Executive Council and one general assembly had been organised, a membership contribution system and the budget of the organisation were adopted, the

secretariat of the organisation was set up and the staff hired (Executive Secretary, Assistant to the ES and the Secretary), the Seat Agreement was signed, the grant agreement with the EC was concluded, membership of the organisation defined, a request to be recognised as an international organisation sent and negotiated with the Hungarian government, a strategic plan and work programme for next period was prepared and approved by the first general assembly, two seminars organised, Financial Audit Committee set up.... and I could continue...!



How do you see IOTA's achievements in the past 20 years and how do you see its future?

IOTA has already achieved a lot during last 20 years. It has been rich in content and at times quite dynamic. It has grown from seven members in 1996 to 46 members in 2016. Members of the organisation could gain valuable experience in tax administration development and could benefit from best practices applied in other member tax administrations. It has become a well-known and respected partner among other international organisations, it has continually improved ways of working, structures, events, and communication. I think IOTA has the potential to generate solutions to the problems related to tax administration practical issues and this potential should be put into motion. And I dare to say I am convinced that IOTA has a long and important future ahead of it. There are lot of challenges out there in the world that will have a direct or indirect effect on tax administrations. And IOTA will play a pivotal role in whatever that may be. I believe that the will for joint cooperation will elevate IOTA to much higher levels than it is at today.

EMIL VOJTA

Press and Foreign Protocol Unit
Czech Tax Administration



Mr Emil Vojta started his work for the Czech Tax Administration in February 2001. He has occupied several positions during his professional career. He was responsible for the modernisation of the Czech Tax Administration before accession of the Czech Republic to the European Union. He was also responsible for internal and external communication in the Czech Tax Administration till 2010. Since 2011 he has been responsible for international affairs in the Czech Tax Administration. He has also worked for IOTA as the Principal Contact Person since 2001.

Mr Vojta graduated from the University of South Bohemia in České Budějovice and achieved an MBA at the Czech University of Life Sciences in Prague.

Do you remember the first meeting of the Principal Contact Persons of IOTA?

It took place in Budapest at the Aquincum Hotel in March 2001. I had been working in the Czech Tax Administration for approximately two months when we got an invitation to participate at the meeting. Nobody knew what should be the purpose of that meeting and the role of the PCP...

Could you compare IOTA at that time and now?



At that time IOTA was more or less like a big family. It was due to a lower number of member states, everybody knew each other very well. Our initial inexperience was compensated by huge enthusiasm and the personal efforts of everyone involved in IOTA. Now IOTA is a significant international organisation which requires a professional approach and strong leadership in order to be managed effectively and fulfil the purpose of this organisation.

Why is it important that IOTA exists?

It is very important that IOTA exists because it is a unique organisation, which provides a space for sharing of practical experience across tax administrations in the European region. Moreover, IOTA is able to create a very specific atmosphere during its events, which is very welcomed by the participants. Of course, the high level of satisfaction is a logical output of this approach. It would be fair to thank the IOTA secretariat because the biggest burden is on their members, who are real professionals.

How IOTA has changed during its 20 years history?



IOTA has changed significantly. It has grown up from a small organisation, which was founded by seven member states in 1996, to the organisation with 46 member states. It has happened during 20 years which is a relatively short period in the life of international organisations. Now IOTA is a huge organisation which plays an important

role in the market. To say it simply, IOTA is a credible partner which clearly knows what it needs to provide.

What do you think the most important achievement of IOTA was during this 20 years?

I think that the most significant event happened in 2004, when the majority of full member states (10 countries) accessed the European Union and the western countries, which were only associate member states until that time, became full member states with the right to speak and vote. Gradually, they started participating at the management of the organisation.

What do you wish for IOTA?

IOTA is now the age of a young person with a lot of enthusiasm, energy and ambition. Therefore, I would like to wish IOTA a healthy mind in its decision making in order to manage the organisation in accordance with expectations and needs of all member countries.

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