

OECD-IOTA Partnership Event “Tax Debt Management Maturity Model”

6-7 November 2024
Digital Workshop via Microsoft Teams

GROUP DISCUSSION SESSION – Implementing the Tax Debt Management Maturity Model in Practice

THURSDAY 7 NOVEMBER 2024, 14:10 – 15:10 (CET)

AIM

Tax administrations utilise maturity models for self-assessment to evaluate their capabilities and identify improvement areas, aiming for higher maturity levels. These models focus on processes and outcomes rather than specific metrics, providing flexible frameworks that acknowledge diverse situations.

In 2019, the OECD Forum on Tax Administration's Tax Debt Management Network (TDMN) developed the Tax Debt Management Maturity Model, specifically addressing tax debt management. This structured approach allows tax administrations to conduct self-assessments, helping them to formulate broader strategies and identify areas for improvement. Anonymised self-assessment results can also facilitate benchmarking with other tax administrations at various maturity levels.

This session will offer an opportunity to explore the experiences of tax administrations who conducted self-assessments and used the Model for building the strategies, methods and processes for effective and efficient tax debt management. The participants will discuss the practical aspects of implementing the Tax Debt Management Maturity Model along with their considerations for using the Model to increase the maturity level in tax debt management.

FORMAT

The session is intended as a facilitated group discussion in a designated virtual breakout room/s.

A chairperson will be responsible for moderating the discussion. Chairpersons are not expected to be experts who can answer every question. The chairpersons should guide the conversation among the group members and contribute to their questions and views too.

The chairperson will be required to take notes of the group's discussions and report on the discussion summary and conclusions at the plenary session. The chairperson can delegate this task to a volunteer in the group.

REQUIRED INPUT AND TIMING

1. Technical check and introduction (5 minutes)
2. Group discussion on the following questions (50 minutes):
 - 2.1. Please share your tax administration views on the practical application or plans for implementing the Tax Debt Maturity Model

(Please share the **practical approach** of your tax administrations in conducting the self-assessments such as how was the process organised, which operational tools were used, conclusions drawn, targets/goals after the assessment, strategies to increase the maturity level, etc. **If your tax administration is planning** to use the Model, please share your views on how you envisage the implementation of the Model, how the process should be organised, which operational tools can be used, what your main targets/goals after the assessment are, the strategies to increase the maturity level)
 - 2.2. What were (considered to be) the main benefits and challenges of implementing the Tax Debt Management Maturity Model in tax administration?
3. Summary and finalising the feedback from the discussion (5 minutes)

COMPOSITION OF GROUPS

Chairperson: Katalin Kanizsai, Hungary

Group 1 – GREEN		
1.	Lusine Sargsyan	Armenia
2.	Vusal Eldarov	Azerbaijan
3.	Ramil Najafov	Azerbaijan
4.	Elmin Isayev	Azerbaijan
5.	Michael Roekaerts	Belgium
6.	Ena Šeremet	Bosnia and Herzegovina (ITA)
7.	Maira Nery	Brazil
8.	Neli Angelova	Bulgaria
9.	Vladimir Telenchev	Bulgaria
10.	Claudine Savard	Canada
11.	Bourque Warren	Canada
12.	Vaclav Cinkajzl	Czech Republic
13.	Lela Markozashvili	Georgia
14.	Lika Chopuryan	Georgia
15.	Teona Mikatsadze	Georgia
16.	Carlos Alexandre Eira Matos Borges	Portugal
17.	Fátima Pinto	Portugal
18.	Nicoleta Mihalache	Romania
19.	Olena Mykytenko	Ukraine

Chairperson: Naomi Cormacan, Ireland

Group 2 – YELLOW		
1.	Elisabeth Cenger	Austria
2.	Elsevar Karimli	Azerbaijan
3.	Nihad Safarli	Azerbaijan
4.	Nurlan Bayramli	Azerbaijan
5.	Eve-Marie Lochenie	Belgium
6.	Veerle Mertens	Belgium
7.	Márcio Gonçalves	Brazil
8.	Francis Reed	Canada
9.	Archil Mamulashvili	Georgia
10.	Elene Gogoladze	Georgia
11.	Davit Grigalashvili	Georgia
12.	Evangelia Sotiropoulou	Greece
13.	Assel Tleugali	Kazakhstan
14.	Hugo Sousa Bártolo	Portugal
15.	Andreia Castro Carmo	Portugal
16.	Maria Isabel Simões Viegas	Portugal
17.	Jana Zaťko Ščepková	Slovakia
18.	Anders Öbrink	Sweden
19.	Mark Goodridge	United Kingdom