BACKGROUND NOTE

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Tax administrations widely use maturity models for self-assessment to evaluate their current capabilities and identify areas for improvement to advance to higher maturity levels. The maturity models describe capabilities and performance across different maturity levels, focusing on processes and outcomes rather than specific metrics. They are flexible frameworks that don't mandate particular processes or outcomes, recognising that one size does not fit all situations.

OECD Forum on Tax Administration Tax Debt Management Network (TDMN) developed the Tax Debt Management Maturity Model in 2019, which covers the functional area of tax debt management.

The OECD Tax Debt Management Maturity Model provides a structured approach for tax administrations to conduct self-assessments and implement improvements. The Model can provide debt management staff, as well as senior leadership of the tax administration, with a good oversight of the level of maturity based on input from stakeholders across the organisation. This can help in deciding a broader tax administration strategy and identifying areas for further improvement, including where that needs to be supported by the actions of other parts of the tax administration. The anonymised results of the self-assessment can also be used for benchmarking with other tax administrations at different levels of maturity and undertaking peer-to-peer learning.

The decision was made by TDMN to revise the model, with an aim to make the model easier to use which will hopefully increase the use of the model and help to build up a better global picture. In June this year, the revised model was circulated to FTA members and regional tax organizations, to ask for piloting the self-assessment.

This joint OECD-IOTA Digital Workshop will offer IOTA members and members of the OECD Forum on Tax Administration an opportunity to explore the experiences of tax administrations who conducted self-assessments and used the Model for building the strategies.

OBJECTIVES AND EXPECTED OUTCOMES

This Digital Workshop aims to provide officials with theoretical and practical knowledge on how to apply the Tax Debt Management Maturity Model in tax administration. Participants will hear about the experiences of other tax administrations in conducting self-assessment, organisation of the self-assessment process, operational tools used, conclusions drawn, targets/goals after the assessment, strategies and action plans to increase the maturity level, challenges and lessons learned, etc.

This Digital Workshop will focus on:
- The examples of best practices for using the Tax Debt Management Maturity Model across IOTA and OECD Forum on Tax Administration member tax administrations, including organization and management of the self-assessment process;
- Benefits and strong points of the use of the Model;
- Guidance for other tax administrations on the application of the Model to build the strategies;
- Sharing lessons learned.

This meeting will help the participating jurisdictions use the Model better to improve their strategy of tax debt management.

METHODOLOGIES

This Digital Workshop will be delivered through a combination of **presentations and group discussion sessions.** The attendees will have the opportunity to take part in the **interactive polls** as well as raise questions and explore the topic further during the **Q&A sessions**.

There is **no limit** to the number of participants who can attend the Digital Workshop, and the intention is for all participants to be able **to take part in the Group discussion session** if they wish.

The group discussion session will provide an opportunity for registered delegates to discuss further the practical issues of the Tax Debt Maturity Model implementation in a tax administration.

REGISTRATION

Registration of participants is possible **only upon the invitation of the Principal Contact Person in your country**. After being invited, the registration form can be accessed by IOTA website users, who have an account. Please follow this link https://www.iota-tax.org/user/register if you need to create a user account.

To register for the event, please log into your IOTA account on the IOTA website, go to "**My Dashboard**", and choose "**My event invitations**" on the left side of the menu.

On that page click on "**Event Details**" and you will be taken to the dedicated webpage of the event, where you can find all the information about the event and access the online registration form by pressing the button "**Register for the event**".

Please make sure that you submit the completed registration form by **COB 4th November 2024.**

Participants, who are willing **to join the Group discussion session, need to register for the group discussion session** by indicating their preference in the registration form. Online registered participants will also receive from the IOTA Secretariat an MS Teams link to join the Digital Workshop sessions in due time.

ONLINE PLATFORM

All sessions of the Digital Workshop will be conducted via the **Microsoft Teams** platform. **Joining instructions** are provided on how to join and participate in the event using the Microsoft Teams platform.

There will also be an opportunity for delegates to test their connection **30 minutes** prior to the start of the event's sessions.

The plenary sessions of the Digital Workshop **will be recorded** and will be available to watch on-demand after the event on the IOTA website (only for registered users), while the group discussion sessions will not be recorded allowing participants to have a more informal discussion.

Please see more details in **the draft agenda**, which is a part of the invitation package.

TARGET AUDIENCE

The target audience is IOTA member Tax Administration officials who are interested in understanding and using the Tax Debt Management Maturity Model, whether that is from the point of view of being directly involved in the process or at a lower level from the point of view of wanting to learn more about the Tax Debt Management Maturity Model.

REQUIRED INPUT

Please note that it is not possible to provide any interpretation facilities at this event and IOTA expects that all participants will have **sufficient language skills for active participation in English**.