



Direção de Serviços de Apoio
e Defesa do Contribuinte
(DSADC)

Taxpayer
Support and Defense
Department



PORTUGAL

BUILDING TRUST AND EFFICIENCY IN THE TAX RELATIONSHIP



IOTA

Intra-European Organisation
of Tax Administrations

Speaker: Carla Santos

AGENDA



- **Communication Channels**
- **Taxpayer Support and Defense Department (DSADC)**
- **Why Create a Service with These Skills?**
- **Pillars of Action**
- **Implementation of the Strategy**
- **Trends and Challenges**

BUILDING TRUST AND EFFICIENCY IN THE TAX RELATIONSHIP



AT COMMUNICATION CHANNELS:



- ❑ Portal das Finanças (Institutional Website)
- ❑ E-balcão (“e-counter”)
- ❑ In-person service counters
- ❑ Centro de Atendimento Telefónico – CAT (“Call Center”)
- ❑ CatIA – AT’s virtual assistant
- ❑ Mobile apps
- ❑ Facebook, Instagram, LinkedIn and our YouTube channel

TAXPAYER SUPPORT AND DEFENSE DEPARTMENT (DSADC)



2020 - implemented within the core structure of the Tax and Customs Authority.  *Greater focus on the taxpayer*

- **Complaint** – DSADC’s own procedural means to analyze issues raised by taxpayers when:
 - a) they consider that a certain action by AT has not properly safeguarded their rights;
 - b) none of the legally established procedures is capable of responding to their issue.

TAXPAYER SUPPORT AND DEFENSE DEPARTMENT (DSADC) (CONT.)

Direct support to each taxpayer

- ❑ Solve individual situations as quickly as possible
- ❑ Safeguarding them from risks of violation of their rights and guarantees

Ultimate goal:

Improve the quality of the service provided to taxpayers

- Clarifying legal regulations
- Providing support in the correct use of the various communication channels available

WHY CREATE A SERVICE WITH THESE SKILLS?

Business world = centrality of the consumer

Analyzing customer satisfaction through a complaints department



Increasingly important approach

Fundamental to business success

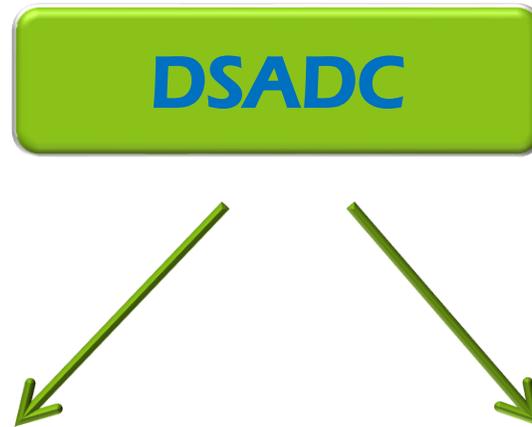


- resolve specific problems
- act as a barometer of satisfaction

BENEFITS: identify flaws; allow corrections and improvements; increase quality, effectiveness and efficiency in the business.

WHY CREATE A SERVICE WITH THESE SKILLS? (CONT.)

AT = centrality of the consumer



- **Greater clarification for taxpayers**
- **Anticipation of conflicts**
- **Improve AT's procedures internally**
- **Promote collaboration between areas/units**

PILLARS OF ACTION



Focus on Quality of Service and Proximity to Taxpayers



Continuous Training of the Team



Promotion of Transparency and Clear Information



Innovation and Continuous Improvement of Processes



Prevention of Litigation

PILLARS OF ACTION (CONT.)

01

Focus on Quality of Service and Proximity to Taxpayers

Delivering exceptional service with personal touch and accessible support channels for all citizens

04

Innovation and continuous improvement of processes

Embracing technological advancement and modern solutions to enhance service delivery and efficiency

02

Continuous Training of the Team

Continuous professional development ensuring our staff remains competent, motivated and citizen-focused

03

Promotion of Transparency and Clear Information

Open communication and clear processes that build trust and understanding between AT and taxpayers

05

Prevention of litigation

Proactive measures to identify and resolve potential issues before they escalate into formal disputes

IMPLEMENTATION OF THE STRATEGY

To operationalize the defined strategy, DSADC carries out its activities in five distinct phases/procedures:



Input: Individual Complaint



Complaint Handling



Collaboration with Other Areas

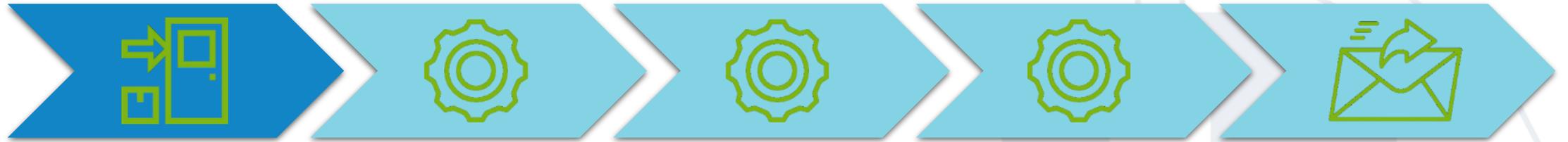


From Individual Complaint to Overall Improvement



Output: Communication of the Complaint Outcome

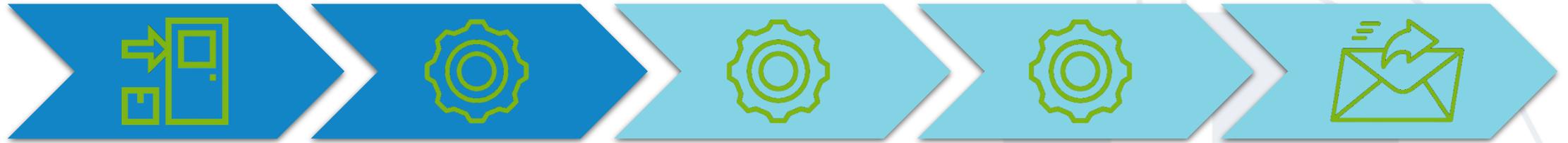
IMPLEMENTATION OF THE STRATEGY (CONT.)



Input: Individual Complaint

- Preliminary Evaluation: does the Portuguese legal system provides for a specific procedural mechanism for assessing the taxpayer's claim?
- The outcome of the complaint: resolve the individual issue **AND** identify structural or systemic flaws, preventing the individual situation verified in that complaint from recurring with other taxpayers.

IMPLEMENTATION OF THE STRATEGY (CONT.)



Complaint Handling

Ultimate goal: to adopt practical and achievable solutions as quickly as possible

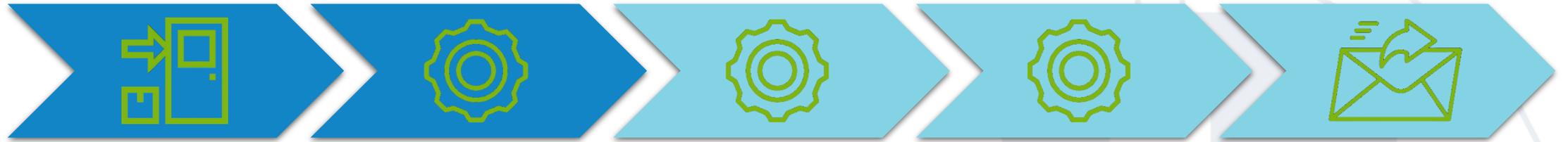


simple, informal and results-oriented practices



Support tool to handle complaints: the **Integrated Complaint System**

IMPLEMENTATION OF THE STRATEGY (CONT.)



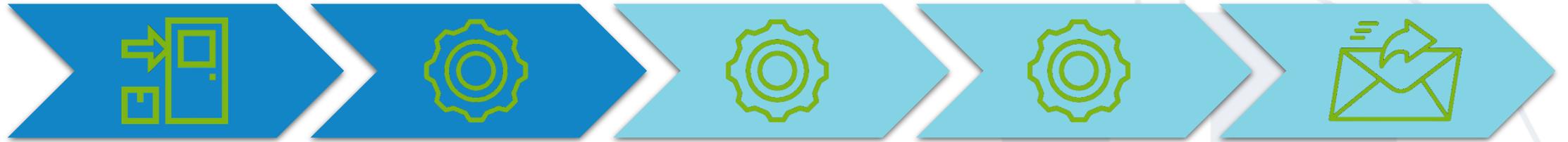
Complaint Handling:

Integrated Complaint System

Dual perspective:

- **Operational level:** information on the complainant's previous interactions (understanding the plaintiff's behavior, as well as whether the issue presented is new or recurring)
- **Management level:** aggregates the complaints into homogeneous groups, highlighting relevant management information

IMPLEMENTATION OF THE STRATEGY (CONT.)

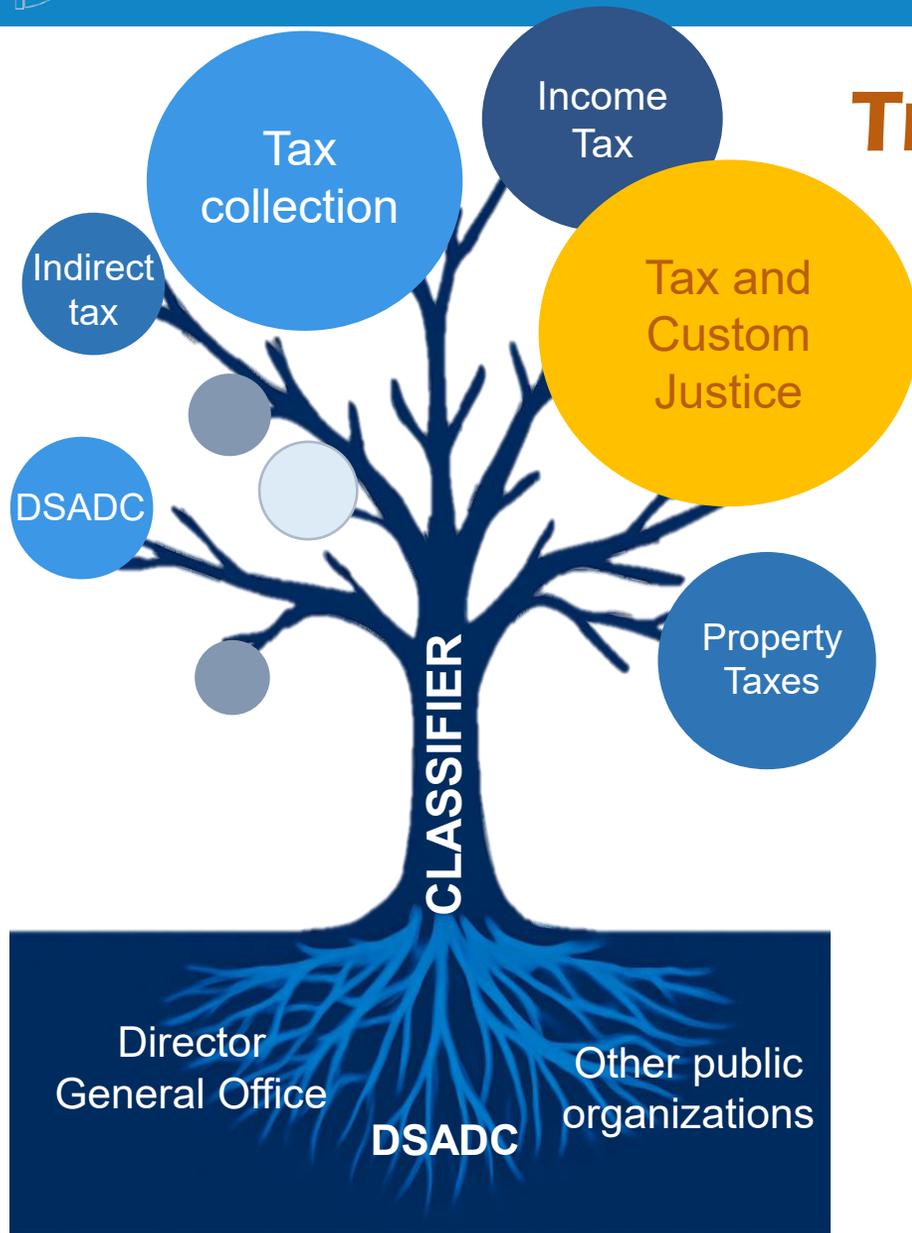


Complaint Handling:

Complaint Classifier

Allows to identify:

- **Entry Point**: assesses the degree of trust that citizens place in DSADC, the AT, or other public entities;
- **Complaint Subject**: detects which AT Central Service is responsible for the matter that is the subject of the complaint;
- **Complaint Result**: allows for internal classification of whether or not the plaintiff's claim is justified.



THE COMPLAINT CLASSIFIER

Valid Complaint: the plaintiff's claim is justified, and therefore their specific situation must be solved.



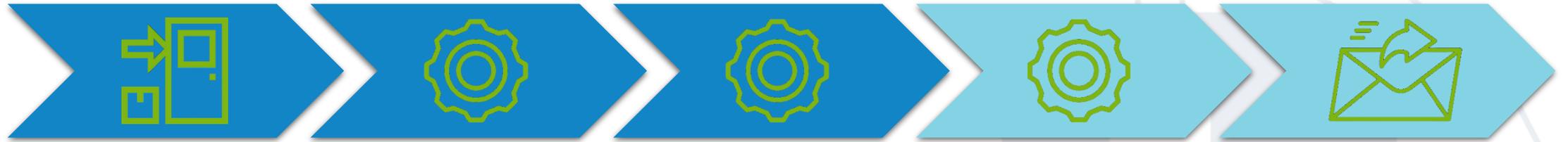
Unfounded Complaint: the plaintiffs' claim is not justified and there is no need for any change in the AT procedures.



Informative Response: the complaint is based on the plaintiff's lack of information, so they are informed about the procedure carried out by the AT.



IMPLEMENTATION OF THE STRATEGY (CONT.)

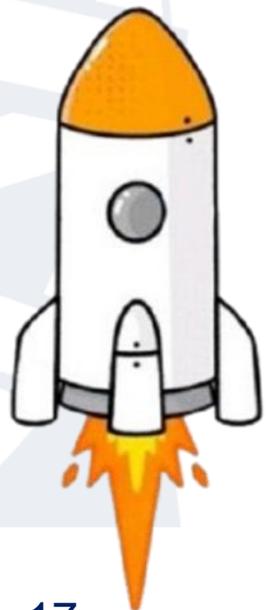
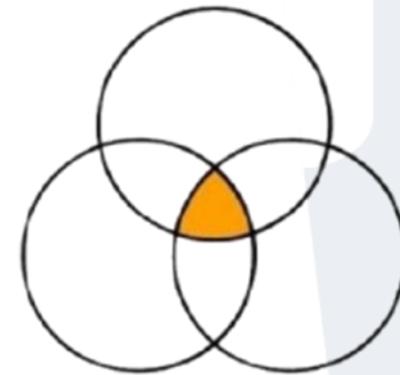


Collaboration with other organizational units of AT

Constant joint effort:

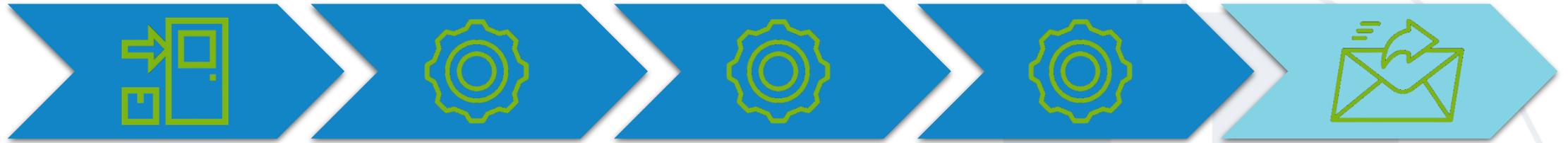
- Resolution of specific cases
- Discuss current practices with the purpose of standardizing procedures and raising awareness within the organization about the impact of its actions on taxpayers

COMBINE YOUR BEST SKILLS TOGETHER



THEN GO ALL IN!

IMPLEMENTATION OF THE STRATEGY (CONT.)

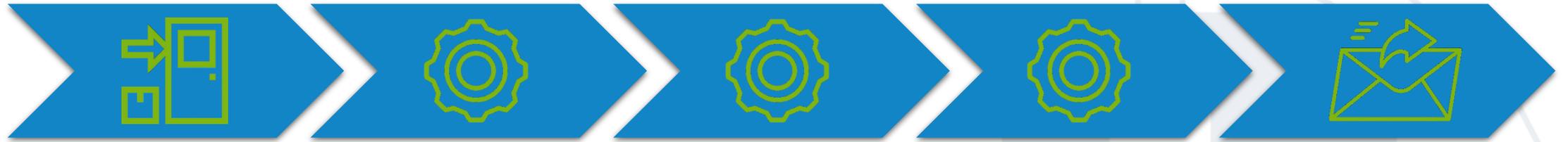


From Individual Complaints to Overall Improvement

- Individual analysis
- +
- Internal recommendations to services
- +
- Proposal for systemic changes to improve procedures
- +
- Proposals for legislative changes

- Preserve and assure taxpayers' rights
- +
- Mitigate potential tax injustices
- +
- Promote voluntary compliance with tax and customs obligations.

IMPLEMENTATION OF THE STRATEGY (CONT.)



Output: Communication of the Result of the Complaint

- Preferred means of communication: personal contact (by videoconference or telephone);
- When its not possible to establish personal contact, electronic means (e-mail or e-counter) are preferred;
- Only when all other possibilities have been exhausted is this communication carried out by letter.

TRENDS AND CHALLENGES

Management Information ("Entry Point"):

- ❑ **92%** of the plaintiffs appeal directly to the DSADC
- ❑ **7%** appeal to the AT's Director-General
- ❑ **1%** to other public entities or a political body



Taxpayers have been growing confidence in DSADC's work



TRENDS AND CHALLENGES (CONT.)

Assessment of Complaints

Increase of valid
and informative
complaints



Greater awareness
among taxpayers of the
use of the complaint
mechanism



Greater ease in
highlighting critical areas
where AT needs to act to
reduce litigation and
increase taxpayer
confidence



TRENDS AND CHALLENGES (CONT.)

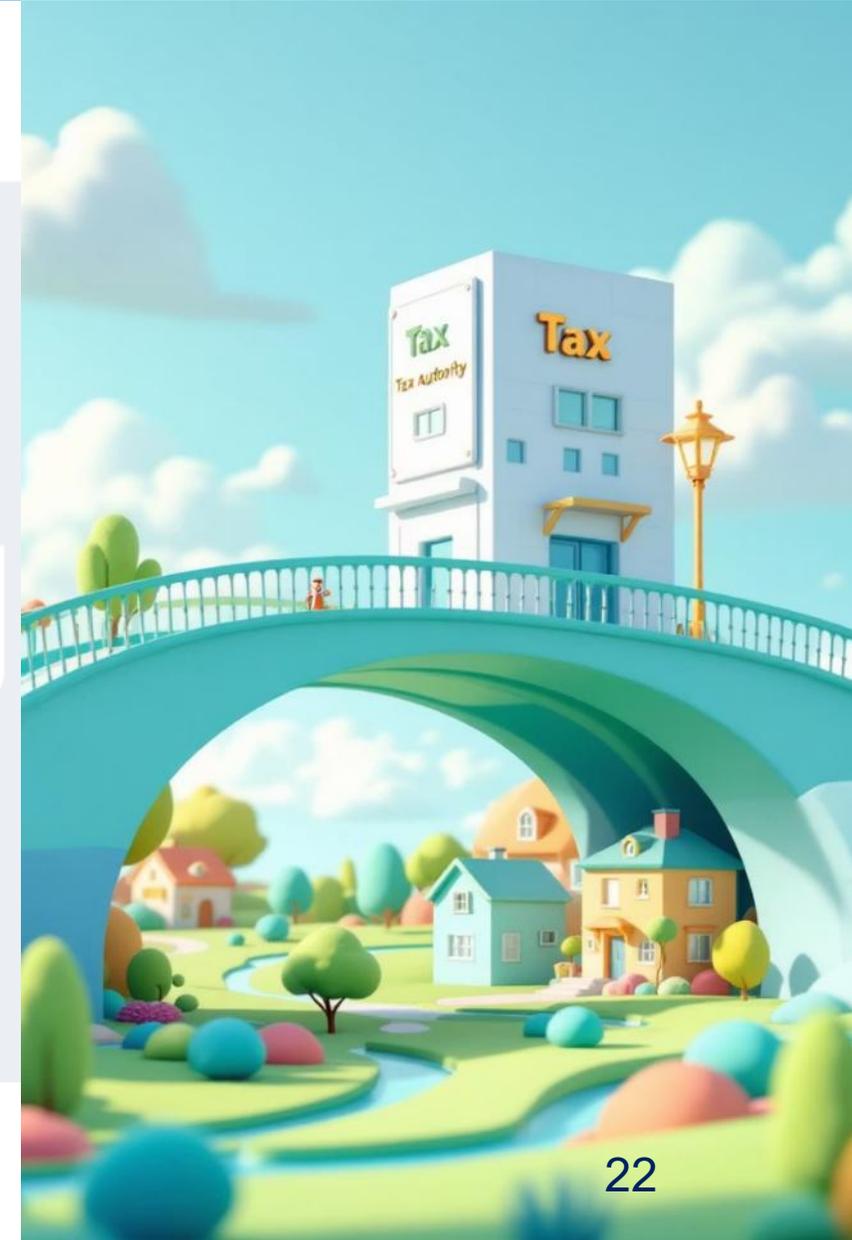
Well-founded and therefore valid complaints lead to the **correction** or **improvement** of procedures



Many situations reveal the need for:



- Clarification regarding legislative interpretation
- Strengthening institutional communication
- Standardization of procedures



CONCLUSION



Taxpayer Support and Defense Department (DSADC)

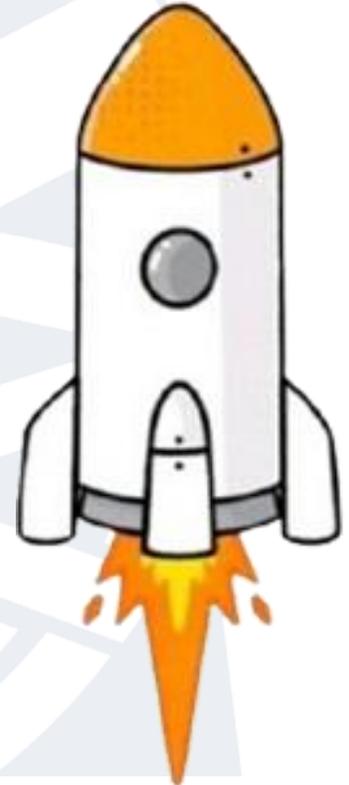
catalyst

True transformation in the Tax and Customs Authority

Reinforcing

Effectiveness of AT's actions

The trust of taxpayers



CONCLUSION (CONT.)

DSADC 's model of work



Active listening

+

Critical analysis

+

In-depth knowledge

+

Interinstitutional collaboration

=

A closer, more transparent and more efficient tax relationship



CONCLUSION (CONT.)

- ✓ The future of AT is built on trust, transparency and commitment and is based on continuous improvement, where each interaction – and particularly each complaint – is understood as an opportunity to learn, adjust and innovate.
- ✓ DSADC is a driving force for a closer, more efficient and trustworthy AT, transforming each complaint into an opportunity to evolve and serve better.
- ✓ The future is built on transparency and continuous improvement.



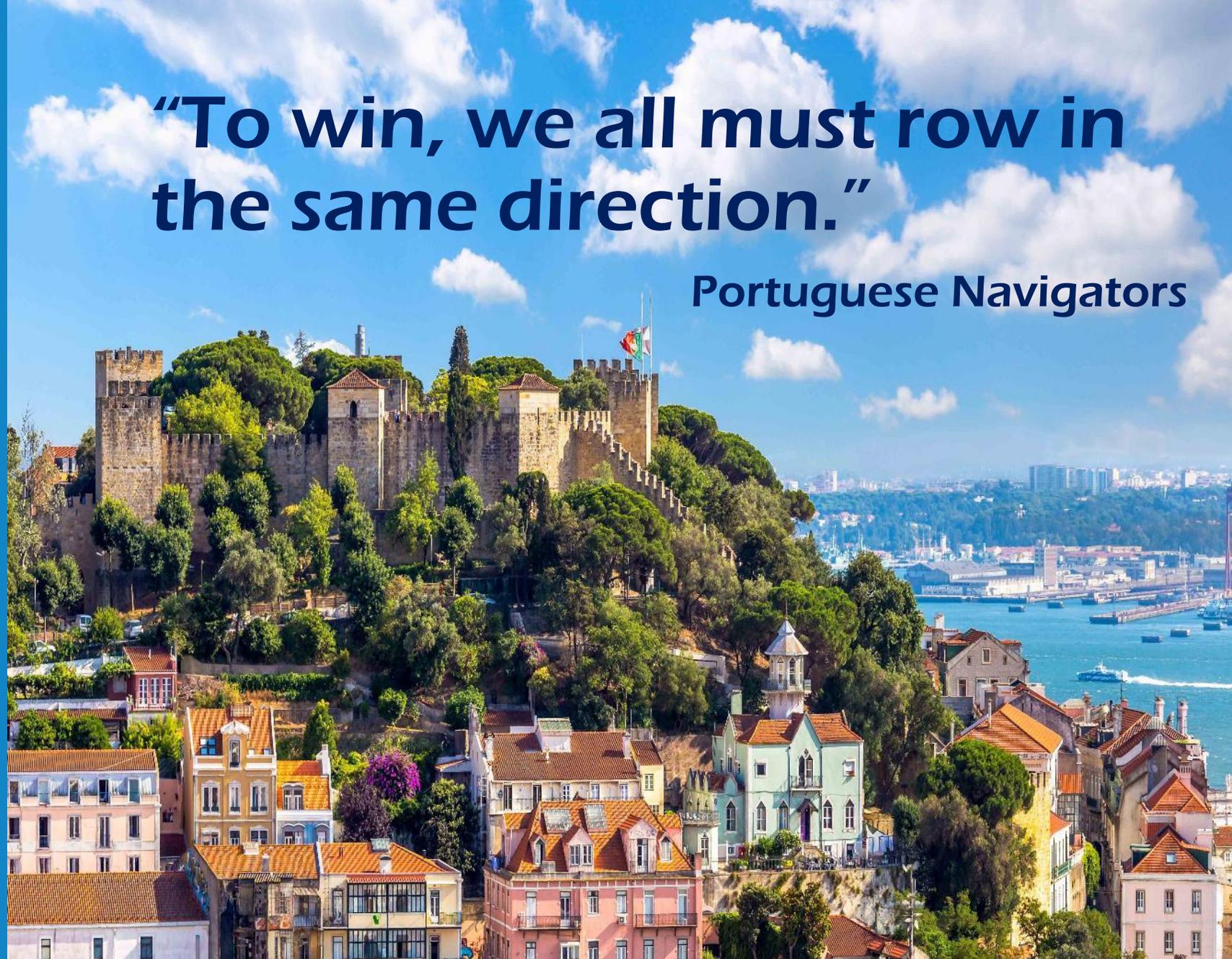
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**“To win, we all must row in
the same direction.”**

Portuguese Navigators



São Jorge Castle, Lisbon