



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

**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

**04**

### **Innovation and continuous improvement of processes**

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

**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**

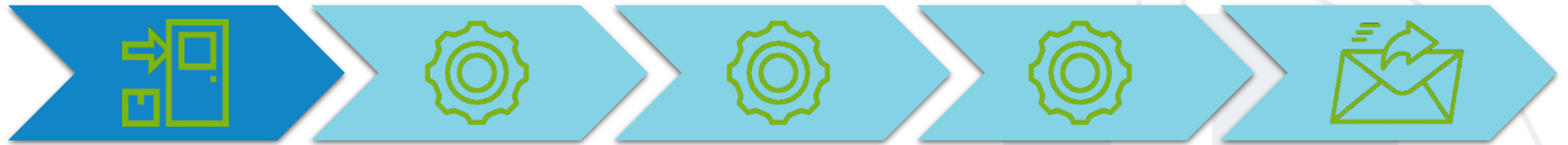


**From Individual Complaint to Overall Improvement**



**Output: Communication of the Complaint Outcome**

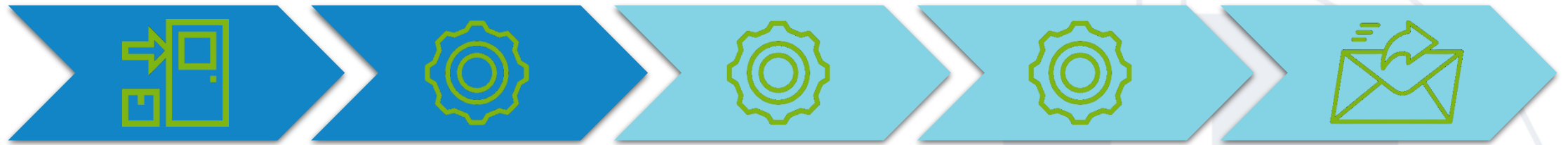
## IMPLEMENTATION OF THE STRATEGY (CONT.)



### 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

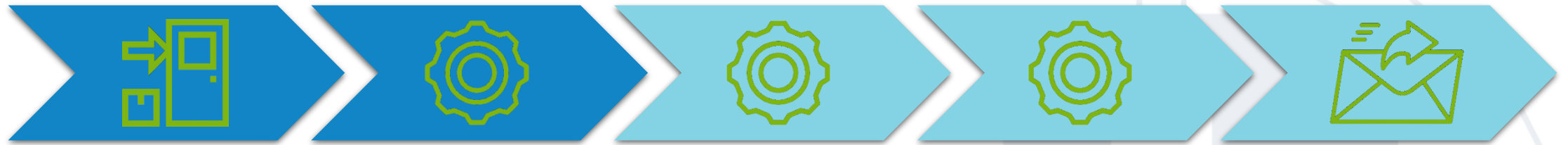


simple, informal and results-oriented practices



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

## IMPLEMENTATION OF THE STRATEGY (CONT.)



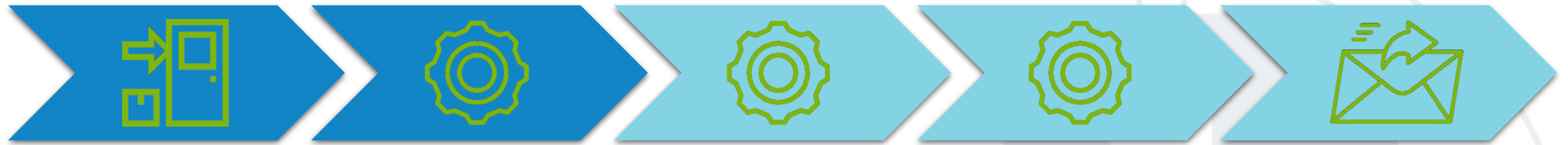
### Complaint Handling:

#### 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.)



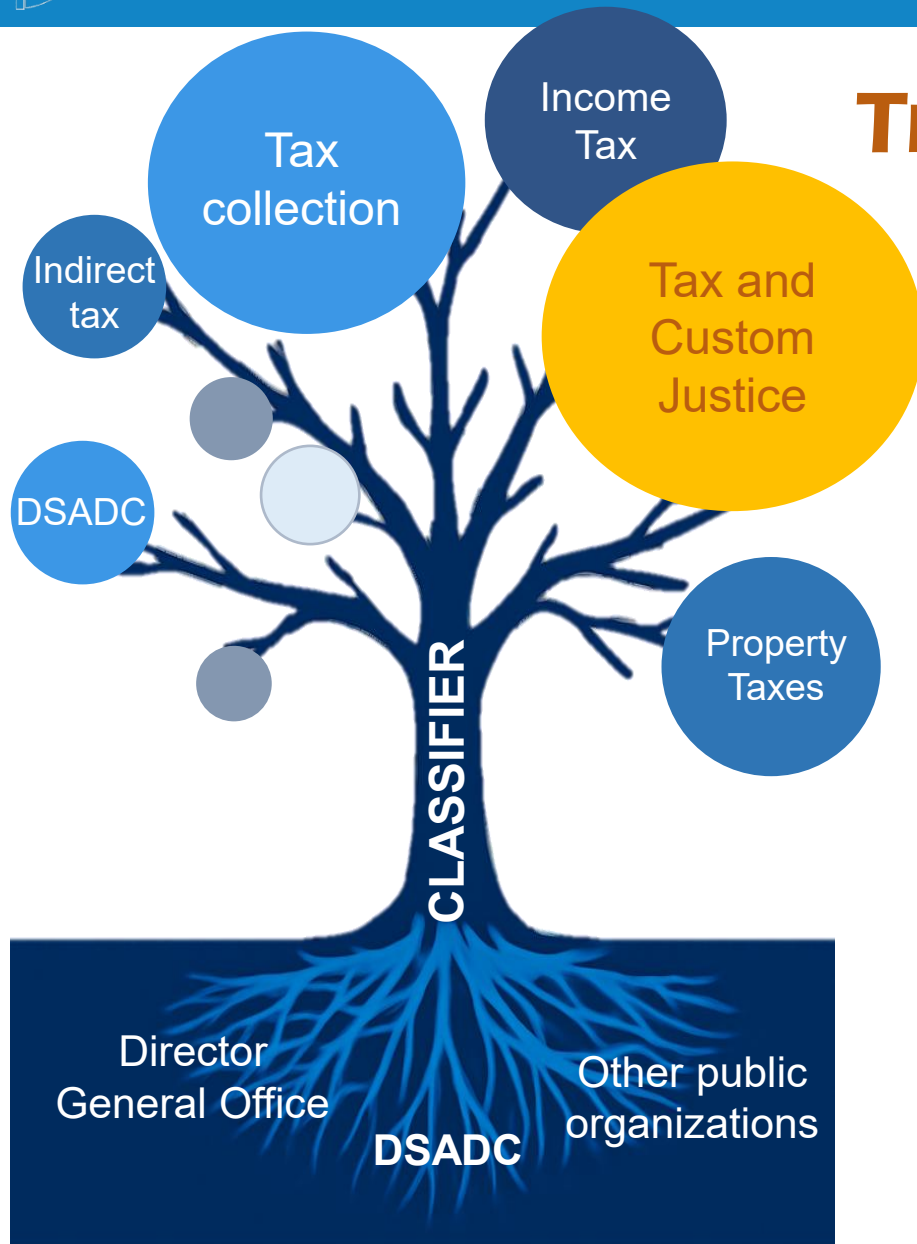
### Complaint Handling:

#### 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.



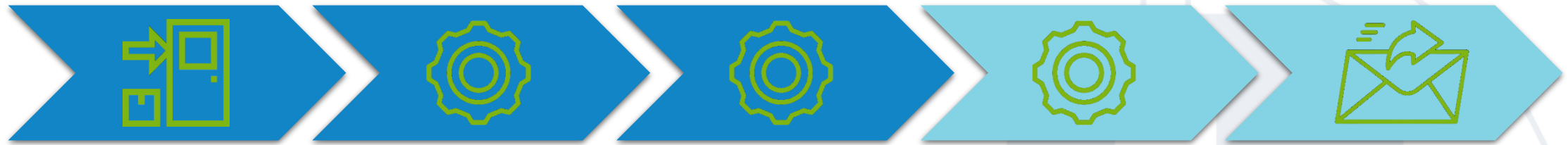
**Unfounded Complaint:** the plaintiffs' claim is not justified and there is no need for any change in the AT procedures.



**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.)



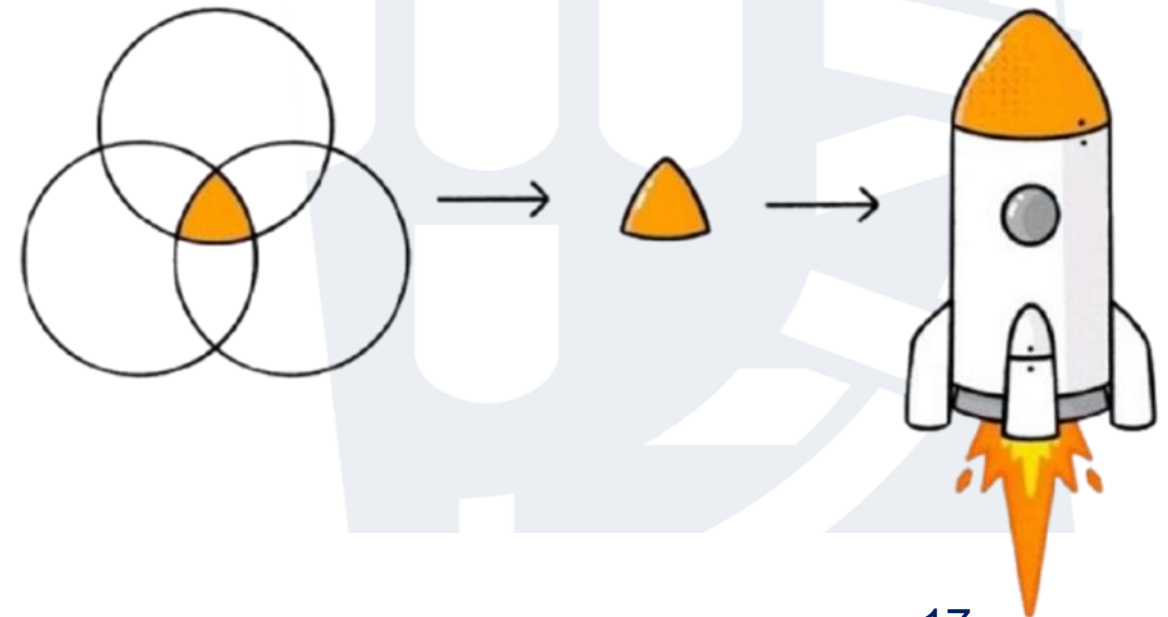
**Collaboration with other  
organizational units of AT**

*Constant joint effort:*

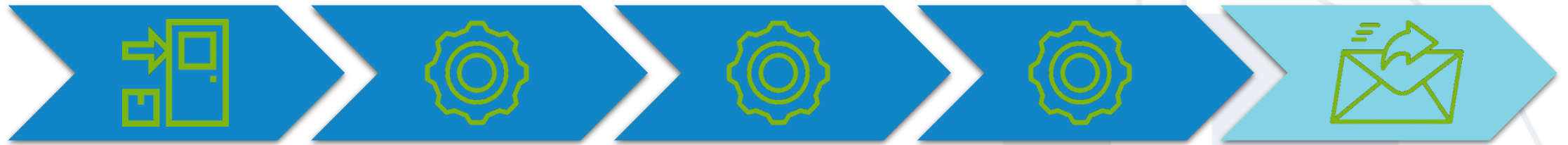
- Resolution of specific cases
- Discuss current practices with the purpose of standardizing procedures and raising awareness within the organization about the impact of its actions on taxpayers

COMBINE YOUR BEST  
SKILLS TOGETHER

THEN GO  
ALL IN!



## IMPLEMENTATION OF THE STRATEGY (CONT.)

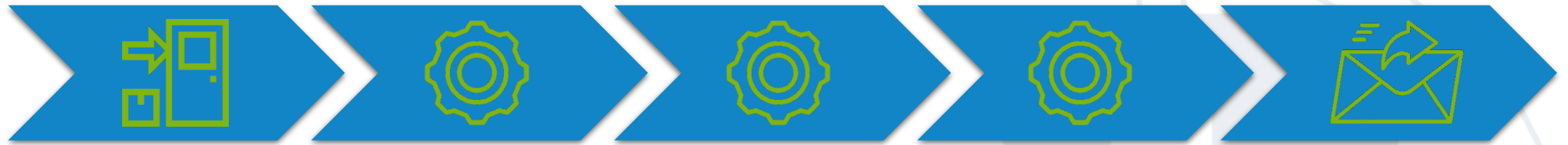


### From Individual Complaints to Overall Improvement

- 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



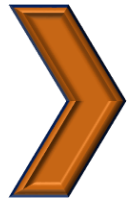
**Taxpayers have been growing confidence in DSADC's work**



## 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:

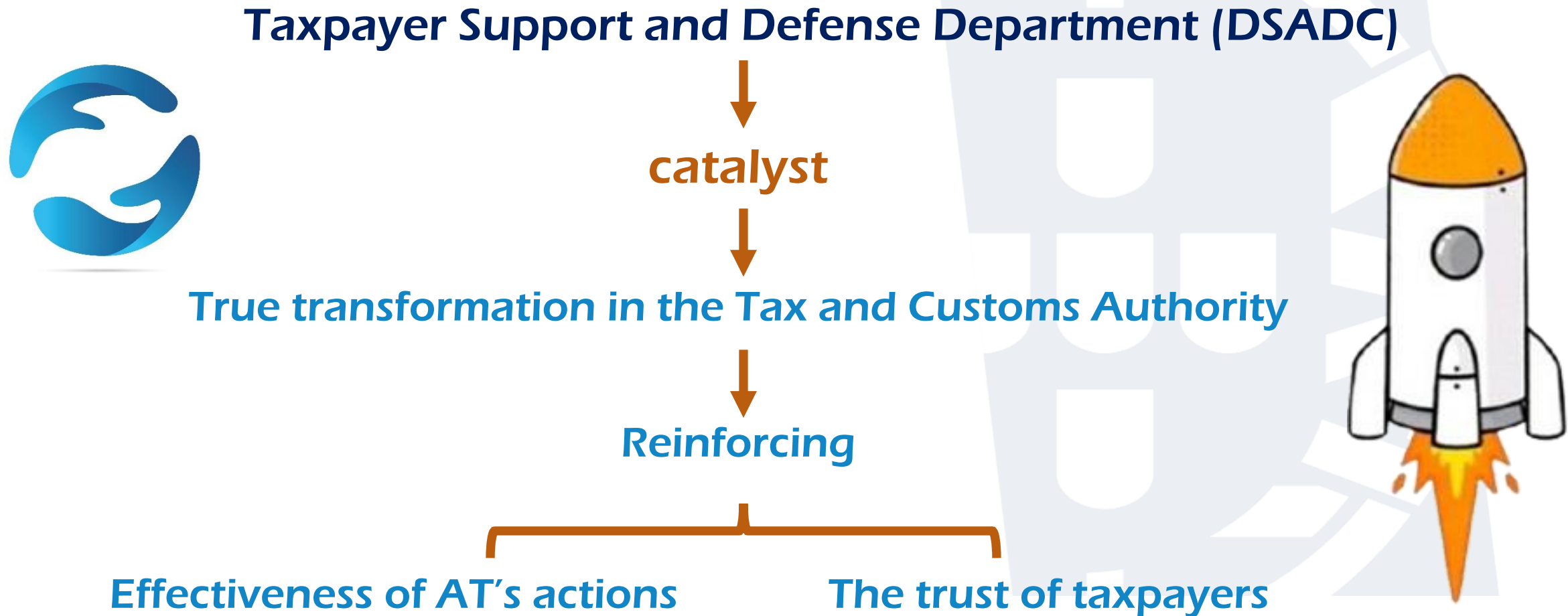


- ☐ Clarification regarding legislative interpretation
- ☐ Strengthening institutional communication
- ☐ Standardization of procedures





## CONCLUSION



## CONCLUSION (CONT.)

### *DSADC 's model of work*



Active listening

+

Critical analysis

+

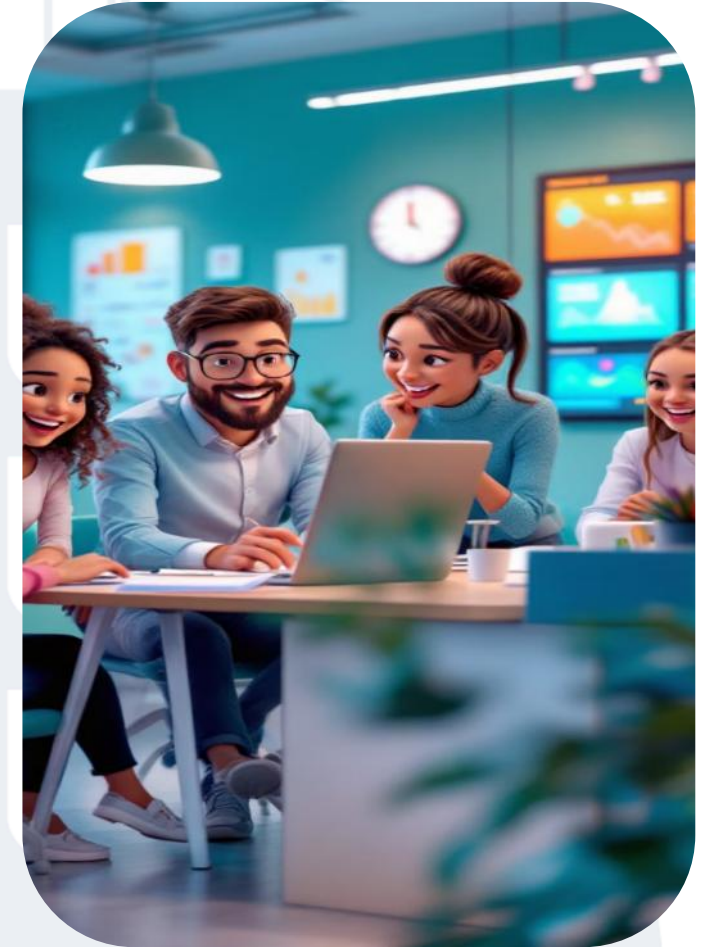
In-depth knowledge

+

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.





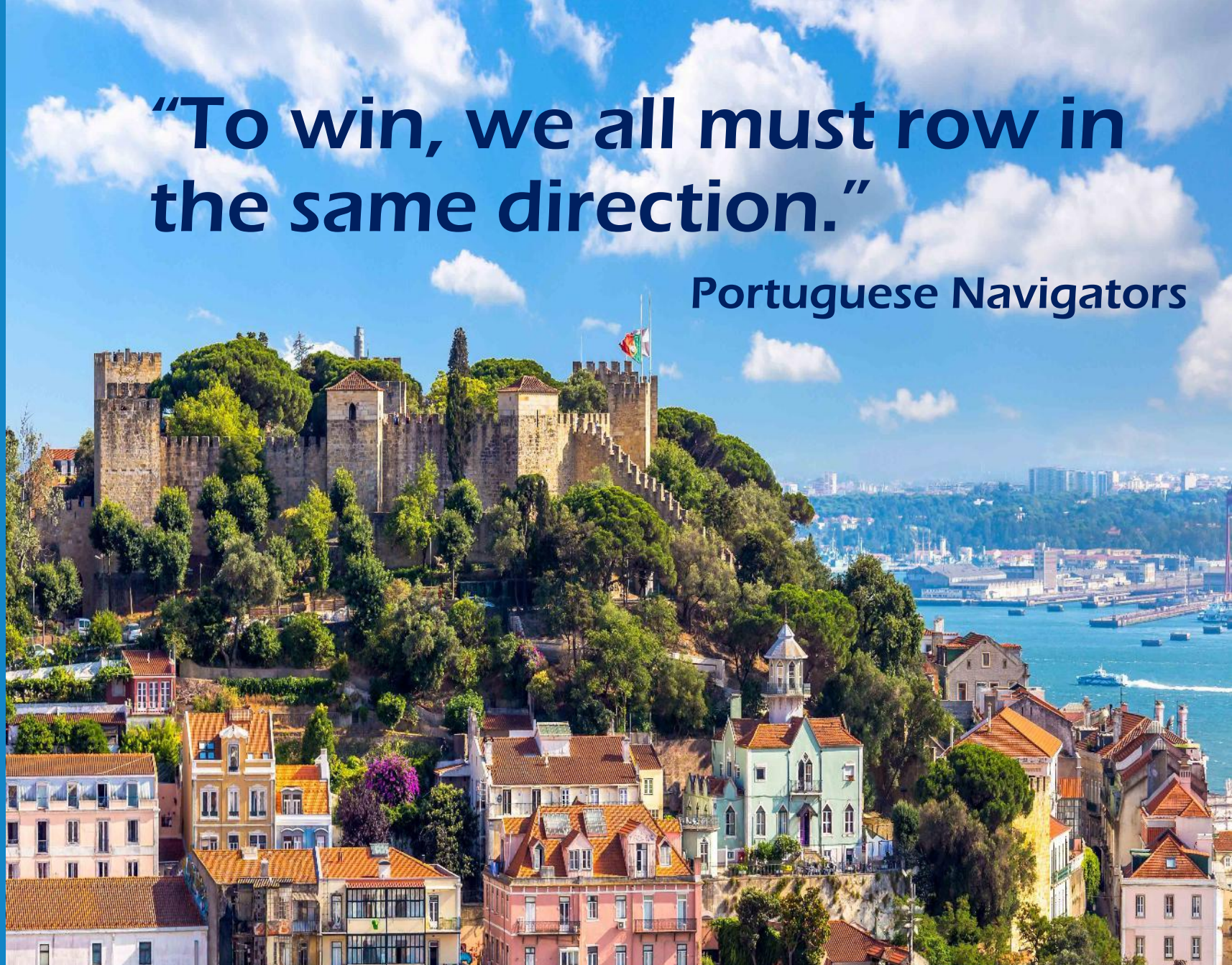
Direção de Serviços de Apoio  
e Defesa do Contribuinte  
(DSADC)

Taxpayer  
Support and Defense  
Department



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

**Portuguese Navigators**



**São Jorge Castle, Lisbon**