



AZƏRBAYCAN RESPUBLİKASININ  
İQTİSADİYYAT NAZİRLİYİ YANINDA  
DÖVLƏT VERGİ XİDMƏTİ

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# **UX Research and Development of Proactive Behavior-Based Services at the STS of Azerbaijan**



# Strategy of the State Tax Service of the Republic of Azerbaijan 2025–2028

## Vision

To be a reliable partner that makes voluntary compliance simple and accessible through human-centered and innovative services

## Taxpayer-Oriented Tax System

Simple. Fair. Focused on You.





## Feedback collection methods:

- ◆ Selective and personalized e-surveys
- ◆ Feedback collection via QR codes
- ◆ Surveys conducted with the help of engaged volunteers
- ◆ Electronic service evaluation
- ◆ Suggestion and complaint boxes
- ◆ Personalized surveys during on-site monitoring visits
- ◆ Taxpayer outreach calls
- ◆ Customer feedback terminals

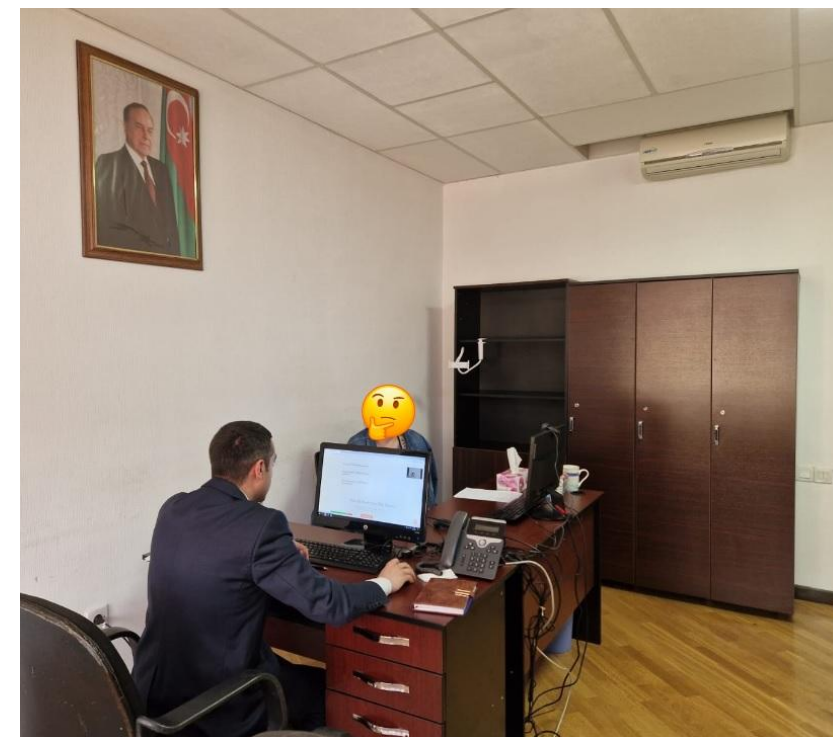




## Development of the User Experience (UX) Laboratory

Three STS services are currently being piloted for external users:

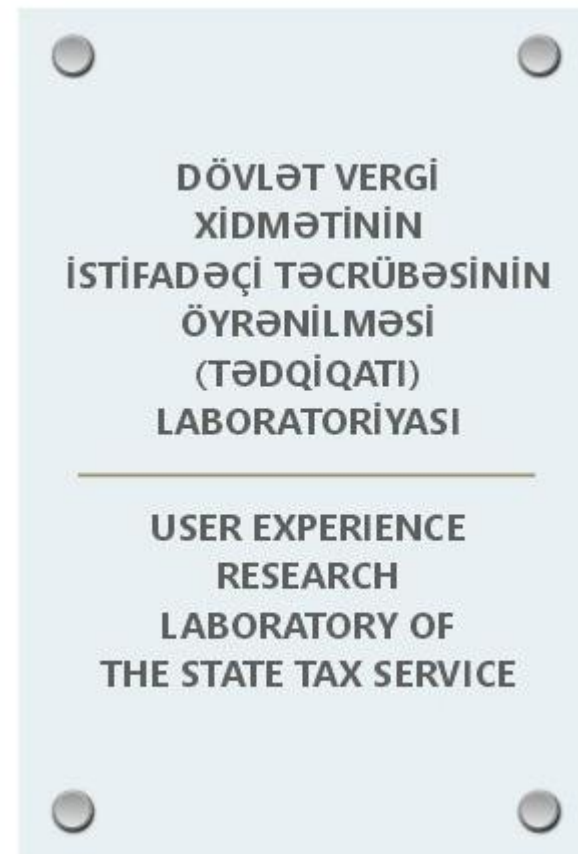
- Letters sent to newly registered taxpayers;
- Letters sent to taxpayers who missed or delayed filing declarations in the previous reporting period;
- The “Online Queue” electronic service.





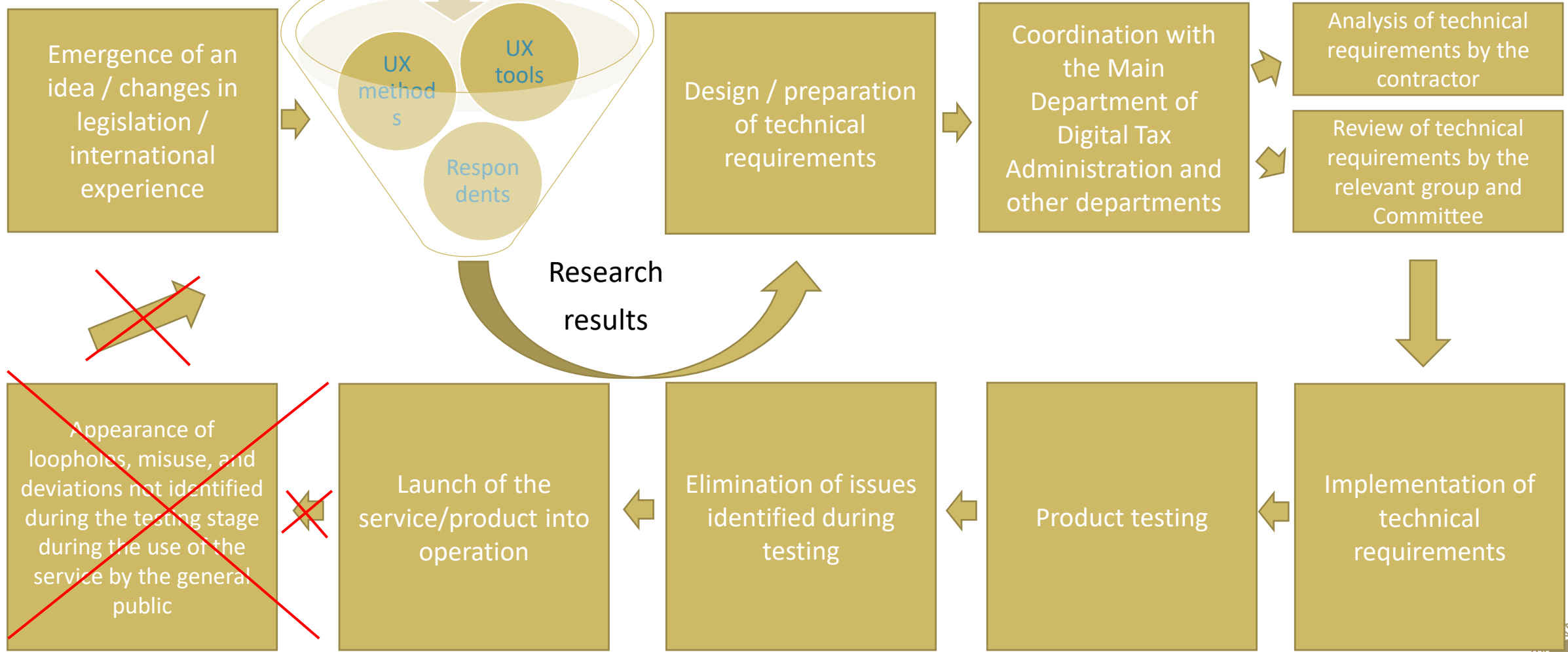
## Legal Framework for the UX Laboratory

- **«Standard Form of the User Experience Research Agreement»**  
*Approved by an order of the Head of the STS*
- **«Methodological Guidelines for User Experience Research in the State Tax Service»**  
*Approved by an order of the Head of the STS*
- **«Charter of the User Experience Research Laboratory under the State Tax Service of the Republic of Azerbaijan»**  
*Approved by an order of the Head of the STS*





# Integration of the UX Laboratory into the Operational (Business) Process of Developing Services (Products) of the STS





# Development of the UX Laboratory



# Behavioral SMS Experiment

## Objective

Improve timely submission of tax declarations

Test effectiveness of different SMS messages

## Approach

Sent SMS to taxpayers who did not submit declarations

Used different behavioral techniques:

- Social norms
- Simplification
- Personal responsibility
- Loss framing (penalties)





# Behavioral Experiment: SMS Communication and Tax Compliance

## Key Findings

The most effective SMS was a simple and polite reminder:

*“You have not yet submitted your declaration. Please submit it.”*

Fear-based or sanction-focused messages did not perform significantly better.

Compliance sharply decreased as the delay period increased.



## Core Principle

Communication should be adapted according to:

- ✓ taxpayer behavior
- ✓ digital literacy
- ✓ risk level
- ✓ business size
- ✓ communication habits

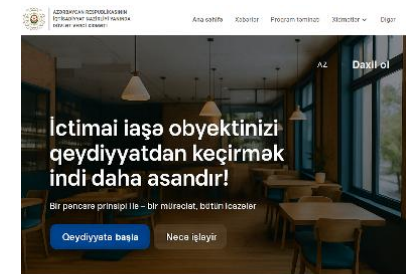


## Behavioral Segmentation Examples

SEGMENT	PREFERRED APPROACH
 <b>Large Taxpayers</b>	 Personalized curator support    Webinars    Formal communication
 <b>SMEs</b>	 Simple explanations    Webinars    SMS reminders
 <b>Micro Businesses</b>	 Social media outreach    Short messages    Chatbot support
 <b>Non-Residents</b>	 Multilingual support    Helpdesk assistance    Digital guidance

## Development and creation of ad hoc and proactive services

- Creation of the “Rental Contract Registration Portal” ad hoc service, followed by the development of the “Registration of Economic Entities (Premises)” proactive service based on the specified ad hoc service;
- Proactive provision of the “Receipt for payment of a fixed amount for simplified tax, Mandatory State Social Insurance, and Mandatory Health Insurance”;
- "Two-way SMS" proactive service
- Creation of the "I want to become an entrepreneur" ad hoc service;
- Creation of the “Learn about your STOP” ad hoc service



Bir platforma ilə – bir neçə dövlət qurumuna müraciət



Qeydiyyat necə aparılır?





## AI initiatives

### What has been done

- ✓ Successfully developed an AI-powered chatbot (MAIS)
- ✓ Deployed within a secure local infrastructure
- ✓ Undergoing pilot testing in the Call Center and taxpayer service units
- ✓ Early results demonstrate positive performance

### What is planned

- ✓ Integration of the chatbot into the taxpayer's e-cabinet
- ✓ Leveraging system data to enhance response accuracy
- ✓ Progressive expansion of functionalities



# Thanks for your time!

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