

FORUM ON TAX ADMINISTRATION

OECD Tax Administration Maturity Model Series

Tax Debt Management Maturity Model

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Preface

The tax debt management function within tax administrations plays a crucial role in ensuring the effective and fair operation of the tax system in raising revenue to fund public services. Currently across the members of the Forum on Tax Administration outstanding collectible debt is in the region of EUR 820 billion.

Fulfilling this role is not a simple task. Tax debt management personnel and processes simultaneously have to work to support taxpayers who wish to comply, including those who may be facing difficult circumstances, and to take increasingly firm action against those who disregard their tax debt or who try to evade payment. Increasingly innovative tools are being used to support this work, including enhanced e-services, greater use of automated processes, advanced analytics, behavioural insights and increased international cooperation and exchange of information.

In modern tax administration, effective tax debt management is of course not just an issue for the tax debt management function alone. Ways to minimise tax debt arising are increasingly considered across tax administration functions, including looking for opportunities to “design-out” tax debt by moving the payment of tax upstream or through greater use of real-time interventions. One might characterise these developments as a move from more reactive processes and silo working to highly proactive and joined-up approaches, including those involving other parts of government and third parties as well as the latest technology tools.

In order to assist administrations in considering how they can make improvements both in the avoidance of tax debt arising and the collection of outstanding tax debt, I was very pleased to sponsor work on the development of the Tax Debt Management Maturity Model contained in this report. This model allows administrations to self-assess their maturity, including through taking account of views outside of the tax debt management function, and to consider potential opportunities for enhancing performance. Within my own Agency, this facilitated frank and in-depth conversations about our future direction, something I know from comments received was also the case in other administrations that have used the model. I would very much encourage my colleagues in other administrations and agencies to use this new tool, designed by tax administrations for tax administrations, and to provide feedback on how it might be further developed.

Finally, I would like to take this opportunity to thank those that helped to develop the model, including my own colleagues in the Belgian Debt Management Agency, in particular Michael Roekaerts, the OECD Secretariat and the Advisory Group of Canada, Hungary, Norway, Spain and Singapore. The model also benefited from invaluable feedback from the wide range of Forum on Tax Administration members and other tax administrations who piloted the model.

Tom Boelaert

Administrator-General

Belgian Debt Management Agency

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Executive Summary

Maturity models are a relatively common tool, often used on a self-assessment basis, to help organisations understand their current level of capability in a particular functional, strategic or organisational area. In addition, maturity models, through the setting out of different levels and descriptors of maturity, are intended to provide a common understanding of the type of changes that would be likely to enable an organisation to reach a higher level of maturity over time.

The OECD Forum on Tax Administration (FTA) first developed a maturity model in 2016 in order to assess digital maturity in the two areas of natural systems/portals and big data. The digital maturity model was introduced in the OECD report *Technologies for Better Tax Administration* (OECD, 2016^[1]). Building on this, work began in 2018 to develop a set of stand-alone maturity models covering both functional areas of tax administration, such as auditing and human resource management, as well as more specialised areas such as enterprise risk management, analytics and the measurement and minimisation of compliance burdens.

The maturity model contained in this report, which is intended to be the first in a series of published FTA maturity models, covers the functional area of tax debt management. Tax debt management is a large function, employing around 10 percent of tax administration with outstanding collectible tax debt across the FTA of around EUR 820 billion (OECD, 2019^[2]). There are, though, significant variations in tax debt management performance and administrations also have different powers and tools available to them to deal with tax debt, as shown in Chapter 3 of the Tax Administration 2019 report (OECD, 2019^[2]).

Against this background, the aim of the tax debt management maturity model is:

- To allow tax administrations to self-assess through internal discussions as to where they see themselves as regards maturity in various aspects of tax debt management.
- To provide debt management staff as well senior leadership of the tax administration with a good oversight of the level of maturity based on input from other stakeholders across the organisation. This can help in deciding strategy and identifying areas for further improvement, including where that needs to be supported by the actions of other parts of the tax administration.
- To allow tax administrations to compare where they sit compared to their peers. The results of the initial piloting of the model by twenty-one tax administrations (including some non-FTA members) were analysed by the OECD FTA Secretariat. A “heat map” contained in this report shows the reported maturity of different administrations, on an anonymous basis.

This report consists of four parts:

- **Chapter 1: Using the debt management maturity model.** This provides an overview of the model and an explanation of how to use the model, including how to get the most out of discussions within the tax administration.
- **Chapter 2: Results of pilot self-assessments.** This chapter sets out the anonymised results of the pilot undertaken to refine the maturity model.

- **Chapter 3: The full tax debt management maturity model.** The chapter contains the model which can be used by tax administrations for self-assessment purposes and, following anonymised collation of results, for the purposes of international comparisons.
- **The Annex** contains a record sheet for internal purposes, including to inform repeat use of the model from time to time, and for anonymised comparison purposes when submitted to the Secretariat. (This annex and the tax debt management maturity model are both available in word version on the FTA website.)

The tax debt management maturity model was developed by an advisory group of tax administrations from Belgium, Canada, Hungary, Norway, Spain and Singapore. It has also benefited from discussions with the members of the FTA Tax Debt Management Network, chaired by the General Administration for Collection and Recovery under the Belgian FPS Finance, and from a pilot undertaken by a wide range of FTA members and some non-members.

Caveat

Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore, this report and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a country's practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.

1. Using the debt management maturity model

General background

1. Maturity models are generally descriptive in nature, with a focus on processes and the broad outcomes of those processes, rather than being heavily based on metrics. This recognises that even where the metrics chosen may indicate a good or less good outcome, they do not by themselves show how that outcome has been achieved, the sustainability of the outcome or its robustness and adaptability to changes in the external environment.
2. By way of example, the measured occurrence of data breaches may be very low at a particular point in time. It may, however, also be the case that the administration does not have robust processes in place to ensure that they can effectively monitor and control access to data or be able to respond quickly and appropriately to events. In that case, even though the measured outcome was good in a particular period, the level of maturity would be at a relatively low level. Maturity in this area is described in the tax debt management maturity model as shown in Table 1.

**Table 1. Excerpt from the Tax Debt Management Maturity Model:
Sub-theme 4.1. The Management and Sharing of Information**

Emerging	Progressing	Established	Leading	Aspirational
Poor data security management is often observed. For example, it may be common to share passwords, leave files unattended or not shut down computers during breaks.	Identification and access management requirements and procedures are documented and communicated to relevant staff but there may be weaknesses in oversight and patchy adherence to standards. It is generally possible to trace access and changes to data to identified individuals. However, unauthorised transfer of data (for example to an external drive) is not automatically prevented or detected.	Control and management measures for secure storage and logged access to data are in place. These are subject to regular checks and comprehensive testing by the data protection team. There may be some weaknesses, particularly when staff are working externally (e.g. use of unsecure email, papers not secured).	Control and management measures continuously monitor the use of data and flag potential breaches in real-time to management and data protection officers.	There is automated management and control of data protection risks through advanced analytics. This ensures continuous compliance in all areas of data processing including consent management, access management, data usage and communication.

3. By their nature, maturity models are not prescriptive as to the details of processes nor as to how broad outcomes should be achieved. There is no one-size-fits-all nor any detailed method that should be preferred to another in all circumstances. There is also no judgement within the models themselves as to what the optimal level is for a particular tax administration. This will depend on their own circumstances, objectives and priorities.
4. What the maturity model will help an administration assess, though, is where they see themselves as to their current level of maturity and the kind of processes and broad outcomes they may wish to

consider in order to improve their maturity. In addition, being able to compare themselves to other tax administrations, or to the average level of maturity of other administrations, can be a useful input to the consideration of whether the current level of maturity is the right one for them.

5. Of course, a maturity model is only one of a range of tools that an administration may wish to use to help it to understand its capabilities and choices. The use of metrics, such as key performance indicators, will also be important to support discussions. For example, a jurisdiction giving itself a rating on data protection of, say, “Leading” may not seem to be compatible with there being a large number of data breaches. At the very least, this would require the administration to reflect on the proposed rating (which may still be justified, for example, if the breaches pre-dated improvements in the processes). Some jurisdictions may find value in combining the use of the maturity model with other external assessment tools, for example the International Monetary Fund’s Tax Administration Diagnostic Assessment Tool (TADAT)¹ or with internally generated performance indicators.

Maturity levels

6. The model sets out five levels of maturity. The reason for choosing five levels is to help make it easier for administrations to take a judgement as to where they are by providing clear distinctions in the descriptions of maturity. This would become more difficult the more maturity levels there are. At the same time, having five levels helps to ensure that the distinctions between the levels are not so great that it becomes difficult for administrations to see the pathway to higher levels of maturity.

7. In designing the maturity model, it was decided to use the middle level, termed “Established”, to provide a description of where, on average, Forum on Tax Administration (FTA) members may be expected to cluster. Using this as an anchor, the other levels of maturity were fleshed out by trying to describe the pathway from an “Emerging” level to “Established”, and from “Established” to what might be possible in the future given expected developments. The five levels are:

1. **Emerging:** this level is intended to represent tax administrations which have already developed to a certain extent but which, at least in the area of tax debt management, have significant further progress they could make. The intention is that, in general, the descriptions of this level do not focus on what is not in place but rather on what is in place while noting what some of the limitations might be.
2. **Progressing:** this level is intended to represent tax administrations which have made or are undertaking reforms in the tax debt management area as part of progressing towards the average level of advanced tax administrations.
3. **Established:** this level is intended to represent where most advanced tax administrations, such as FTA members, might be expected to cluster. (See Chapter 2 for information on the results of the pilot of the tax debt management maturity model.)
4. **Leading:** this level is intended to represent the cutting edge of what is generally possible at the present time through actions by the tax administration itself.
5. **Aspirational:** the intention of this level is to look forward at what might be possible in the medium term as the use of new technology tools develops and as tax administrations make a paradigm shift towards more seamless tax administration. Few tax administrations are expected to be consistently at this level currently, in particular since in some cases it requires cooperation external to the tax administration (such as whole of government approaches, access to a wide range of data sources etc.).

¹ See TADAT (2019), “Overview”, website, www.tadat.org/overview (accessed 10 October 2019).

The division of the model by themes

8. The tax debt management model is the first of a small set of models that are being developed to cover significant tax administration functions, all of which will be made available on the FTA website. (A number of other, shorter models are being developed to cover specialised areas such as compliance burdens, enterprise risk management, effective use and assurance of the CRS, analytics etc.) Since the model covers a large tax administration function, which employs on average 10 per cent of tax administration staff across the FTA, it takes a wide approach and looks across six main aspects of tax debt management. These are

- strategy and strategic principles
- governance and performance management
- workforce: skills, engagement and culture
- collaboration and sharing of information
- transparency, integrity and public trust
- financial and IT capability.

9. These themes are further divided into sub-themes to make use of the model easier. (There are five sub-themes in the case of the strategy and strategic principles theme and fifteen sub-themes in total across the model.)

10. While a number of these areas are not unique to tax debt management, the intention of the model is to allow maturity in these areas to be measured in relation to how they apply within the tax debt management function. For example, while there may be tax administration-wide expectations on financial and IT capability or public trust, the maturity of the tax debt management function in these areas might be different to that of other functions, providing useful management information.

11. The overview of the model is contained in Table 2. As can be seen, it sets out a set of summary descriptors for each maturity level by sub-theme. (The full model is contained in Chapter 3.)

Table 2. Overview of the maturity model

Theme	Sub-theme	Emerging	Progressing	Established	Leading	Aspirational
1. Strategy and strategic principles	1.1. Setting debt management strategy	High-level annual objectives and/or targets are set by the senior responsible official(s) with some limited engagement with other staff.	The senior responsible official(s) consults the senior debt management team on setting high-level strategic priorities covering a multi-year period.	Debt management strategy is developed in a coordinated process across debt management units/functions with the involvement of some other tax administration functions.	Debt management strategy is developed in coordination with all related tax administration functions and aligns with the strategies developed by other parts of tax administration.	Debt management strategy is a fully integrated part of the wider tax administration strategy which is dynamic in nature.
1. Strategy and strategic principles	1.2. Engagement with taxpayers before the due date	There is basic generic engagement with taxpayers with limited segmentation of approach between business and individual taxpayers.	Measures are in place to enable easier self-service by the taxpayer and some more tailored engagement is supported.	A set of communication measures is in place for greater targeting of interactions with different taxpayer segments to maximise payment by the due date.	There is a multifaceted engagement strategy with increasing proactive engagement with individual taxpayers at higher risk of falling into debt.	There is sophisticated and personalised engagement with taxpayers supported by advanced technology tools.
1. Strategy and strategic principles	1.3. Maximise collection before enforcement measures are taken	The steps taken before enforcement are mainly standardised, although some discretion is exercised based on the experience of individual officers.	A staged approach is in place with some degree of personal engagement.	A staged approach is generally taken with standardised or personalised engagement based on broad risk categorisation.	A more tailored engagement approach is taken to a wide range of taxpayer segments and risk categories supported by data analytics and increased use of automation where possible.	Advanced technology tools are used in the selection of approaches for individual debtors.
1. Strategy and strategic principles	1.4. The effective use of enforcement tools	A limited range of enforcement powers is used in practice and governance is somewhat ad hoc.	There is a clear and well-understood process in place for the sequential use of powers focussed on revenue recovery.	There is senior oversight of the proportionate use of enforcement measures with a greater focus on the circumstances of individual taxpayers.	A strategy is in place to increase the number of automated actions in the enforcement procedure while taking account of hardship cases.	Enforcement powers are considered in the context of optimal overall compliance strategy with the choice of powers increasingly matched to individual circumstances.
1. Strategy and strategic principles	1.5. Decision making on recoverability	Largely discretionary assessments are made as to whether debt should no longer be pursued. Write-off is generally only after the statute of limitations has passed.	Assessments on whether debt is uneconomic to pursue are made on the basis of guidance covering a range of factors. A policy is in place for the different circumstances in which debt can be written-off.	Assessments on whether debt is uneconomic to pursue are made with the assistance of semi-automated tools which take account of a range of criteria. A write-off policy is informed by the use of data analytics.	Automated assessments of whether debt is uneconomic to pursue are routinely used to help inform decisions in individual cases. Write-offs are increasingly done automatically.	Automated recommendations for decisions on whether to pursue or write-off debt increasingly use advanced techniques and technology tools.

Theme	Sub-theme	Emerging	Progressing	Established	Leading	Aspirational
2. Governance and performance management	2.1. Setting and governance of delivery plans	Individual offices or functions are largely autonomous as regards delivery of objectives. There is limited coordination and the senior responsible official takes a limited range of decisions.	The senior responsible official agrees annual delivery plans with senior tax debt management colleagues and there are occasional collaborative discussions on delivery of the tax debt management strategy.	The senior debt management team takes collective responsibility for ongoing delivery of the tax debt management strategy. All tax debt management staff have clear responsibilities and objectives.	The tax debt management governance structure involves a wide range of staff in delivery of the tax debt management strategy as well as in identifying improvements to effective tax debt management.	The tax debt management governance structure is fully integrated into wider tax administration governance there is consultation with external stakeholders.
2. Governance and performance management	2.2. Performance management	A set of high-level performance indicators are used to measure overall performance across debt management annually and on an ad hoc basis.	A wide range of performance indicators are reported to management on a regular basis allowing a clear view of evolving changes in tax debt management performance.	A comprehensive set of performance indicators supports deeper analysis of different aspects of debt management performance.	Other relevant tax administration performance indicators and information sources are built into tax debt management performance measurement and real-time interrogation is supported.	A wide range of tax administration data relevant to tax debt management is collected, allowing for a dynamic set of performance indicators supporting proactive management.
3. Workforce: skills, engagement and culture	3.1. Skilled and knowledgeable staff	Some basic training opportunities are in place although there is significant reliance on self-learning and exploration for the development of advanced skills.	There is a broad training programme covering a set of basic as well as some more advanced skills and staff are encouraged to undertake training development opportunities.	An established partnership is in place between staff, management and HR which allows for greater tailoring of training options to match job requirements and skills.	A broad-ranging set of policies and a robust organizational structure is in place to motivate staff to enhance skills and knowledge on a proactive basis across tax debt management.	A strategic and multifaceted framework is in place for continuous skills and knowledge development including as regards technological advances.
3. Workforce: skills, engagement and culture	3.2. Motivation and engagement	The organisation promotes staff motivation and engagement at a high-level but supporting actions are limited and outcomes are often inconsistent with the high-level goals.	Concrete supportive actions to promote motivation and engagement take place mostly at the team level resulting in some areas in a feeling of working in silos.	Some actions to support motivation and engagement are also taken at the divisional level as well as the team level and there is cooperative working culture across tax debt management.	A highly supportive work environment is in place within tax debt management at all levels with most staff feeling individually and collectively committed to improving tax debt management.	Motivation and engagement are proactively driven across the tax administration and tax debt management staff feel committed to the wider organisation and public service.

Theme	Sub-theme	Emerging	Progressing	Established	Leading	Aspirational
4. Governance and sharing of information	4.1. The management and sharing of information	Some information is shared on a regular basis within tax debt management although often in paper form. Information sharing more widely is largely on request. Data protection requirements are not properly observed by a number of staff.	Most information is directly accessible within tax debt management. Some information is shared more widely. Training and recording requirements for data protection are in place but there are some weaknesses in oversight.	Most tax debt management information is visible in a common information management system. Information is increasingly shared more widely. Robust data protection requirements are in place with some weak spots.	Wider tax administration data is increasingly integrated into the tax debt management system. There is continuous monitoring for data protection breaches.	A multifaceted data sharing model is utilized amongst multiple stakeholders, incorporating wide use of advanced technology tools including in data protection processes. Data protection compliance is increasingly designed into systems.
4. Governance and sharing of information	4.2. Collaboration	There is limited internal and external collaboration and much of that is either ad hoc or habitual without clear objectives. There are some weaknesses in governance.	There is regular internal and external collaboration, mainly by senior tax debt management, with a small set of internal and external stakeholders. Much of this is of an informal nature.	There is regular internal and external collaboration at multiple levels to deliver expected, although often intangible, benefits to tax debt management.	There is wide ranging internal and external collaboration in place with clear objectives to improve tax debt management outcomes. Informal collaboration is actively encouraged.	A strategy for internal and external collaboration is in place to improve outcomes across the tax administration, supported by a governance structure and strong collaborative culture.
5. Transparency, integrity and public trust	5.1. Integrity and prevention of infringements	General guidance is provided on the importance of integrity. Some general measures are in place to prevent and detect infringements although often they may not be very effective.	Personal integrity is communicated to staff as a core requirement. Infringements are generally passively detected and major weaknesses often identified and addressed after the event.	Integrity is actively emphasized as a core requirement and supported by mandatory training and guidance. Effective auditing, reporting and oversight is in place and infringements are increasingly actively detected.	The integrity of tax debt management is seen by all staff as their responsibility. A highly transparent and supportive culture is in place, focussed on reinforcing integrity and the prevention and detection of infringements.	Staff at all levels actively support a strong culture of integrity across the tax administration and robust processes are in place to proactively assess and prevent opportunities for infringements.
5. Transparency, integrity and public trust	5.2. Managing public trust	Public trust is considered important by senior management but the level and impacts are not well measured and major incidents are managed reactively.	Maintaining public trust is a core objective of tax debt management and policies and processes are designed to protect and repair public trust.	The importance of maintaining and enhancing public trust is emphasised by management at all levels, with major risks identified and some contingency planning in place.	Public trust is increasingly managed proactively with wide ranging contingency plans and through collaboration with other stakeholders.	Public trust is proactively monitored and managed across the tax administration, with increasing use of advanced technology.

Theme	Sub-theme	Emerging	Progressing	Established	Leading	Aspirational
6. Financial and IT capacity	6.1. Financial management	Budget planning is relatively unsophisticated and financial management information gaps make it difficult to respond to unforeseen events.	Budgets are set based on a good understanding of past outcomes and recognition of possible risks although there is a limited ability to make adjustments in year.	Budgets are set through a robust process against objectives, including identification of the main risks, and it is possible to reallocate resources within year to meet objectives.	Financial drivers and risks are well understood and the senior tax debt management team has the flexibility and information to adjust budgets rapidly in order to improve outcomes.	Resources are allocated efficiently across the tax administration as a whole and can be changed quickly to improve outcomes on the basis of real-time information.
6. Financial and IT capacity	6.2. Enhancing IT capability	Senior tax debt management is generally reactive to the introduction of IT tools in the wider tax administration and does not take a proactive position on how to enhance tax debt management through better IT capability.	The senior tax debt management team is aware of the efficiency advantages of the more effective use of IT tools and explores initiatives as to how to use existing tools better.	The senior tax debt management team periodically examines how enhanced IT tools can achieve better tax debt outcomes for the tax administration and taxpayer.	The senior tax debt management team, together with other parts of the tax administration, takes a holistic view of how tax administration IT tools can improve outcomes and develops a medium term strategy.	A data-driven and taxpayer thinking culture exists across the tax administration which seeks to integrate with taxpayers' natural systems to maximise compliance and minimise burdens.

Using the maturity model

12. The tax debt management maturity model has been designed to be used as a self-assessment tool. To be effective, this self-assessment should be done in a way which makes the process as objective as possible and avoids group-think. Experience with using the model suggests the following key considerations for the self-assessment discussion:

- Sufficient time should be allowed for the self-assessment discussion. Feedback from administrations suggests that it may take from a half day to a full day.
- There should be a range of tax debt management staff involved, across grades. Care should be taken, though, to ensure that the conversations can be frank and open and people should be encouraged to express their views.
- It is good practice to appoint someone outside of the tax debt management function to lead the discussions. This person should have read the model and understand how it works. As well as facilitating discussions, the person should be able to challenge the views of the self-assessment group, including asking for supporting evidence where appropriate.
- Consideration should be given to how to reach a view where there is a division within the self-assessment group on the appropriate assessment of maturity. The facilitator may, for example, have a tie-break role.
- In addition to the facilitator, consideration should be given to involving staff from other tax administration functions, ideally at a relatively senior level, to assist in the challenge function and to provide insights from their different perspective. A number of administrations have reported that cross-organisational conversations when self-assessing can themselves prove highly useful in joining-up different areas of business, helping people to see the scope for synergies and for mutual support in achieving the administration's objectives.
- When decisions are taken on the level of maturity, it will be helpful to record the main reasons behind that decision. This will assist in future use of the model within the tax administration, allowing an easier discussion of what, if anything, has changed.

Guidance – indicative attributes

13. To assist in the understanding of what a given level of maturity means, a set of indicative attributes is also contained under each maturity level. As shown by the term itself, these are indicative attributes and not determinative.

14. Not all of the indicative attributes under a particular maturity level will necessarily be present in a particular tax administration. A tax administration may also not fit all of the elements of a particular attribute. An issue that may also arise is that the self-assessment group will feel that in some cases indicators of different maturity levels will be met within a particular theme, for example some “Progressing” indicators and some “Established” indicators.

15. There is no one-size-fits-all that can work across a large and diverse range of administrations. The attributes are therefore intended to help guide discussions rather than determine them. In using the model, tax administrations are asked to consider the **best fit for them**, taking account of both the descriptors and indicators. The self-assessment group will then need to determine which maturity level it best fits, based on discussions of the weight it attaches to the importance of particular indicators being present for the relevant descriptor. Hopefully, the information that it may not fit all of the indicators may also provide food for thought about possible areas that the administration may wish to consider further.

16. In some cases the indicative attributes may be additive across the maturity model and this should hopefully be clear from the context. They will not, though, generally be repeated across maturity levels in order to avoid repetition. Where a tax administration meets a number of indicative attributes within the same row, then its level of maturity within that row will be the highest of the indicative attributes which are met. (For example if “Progressing”, “Established” and “Leading” indicators in one row are all met, then the level of maturity for that row would be “Leading”.)

17. It is important to repeat, though, that the indicative indicators are not determinative. In general, though, the indicative indicators are intended to reflect what might be expected, in general form, to be in place at a particular maturity level which will differ from the level below (for example be of a different nature, or more demanding).

Recording of self-assessments

18. Annex A contains a record sheet for tax administrations to record the results of their self-assessment. This also contains a check-list of the considerations for successful self-assessment discussions. A word version of the record sheet can be found on the FTA website.

19. In addition to recording the level of maturity, there are some open text boxes where it is possible to record the key evidence for the determination of maturity.

20. At the end of the word document there are also open text boxes to help inform the future development of the model. These ask the self-assessment group to:

- identify where it feels that some of the indicative attributes or descriptors are misplaced or wrong, or whether there are important attributes that it thinks are missing
- identify where it finds a lack of clarity as regards the difference between adjacent maturity levels
- identify any areas where it finds the language is unclear or ambiguous and may need to be included in a glossary.

21. The results reported to the Secretariat will be added in anonymised form to the heat map contained in Chapter 2 (which will be updated periodically on the FTA website). Administrations are identified by a letter within this heat map with the letter sent to the relevant administration. This allows administrations to see where they sit relative to their peers.

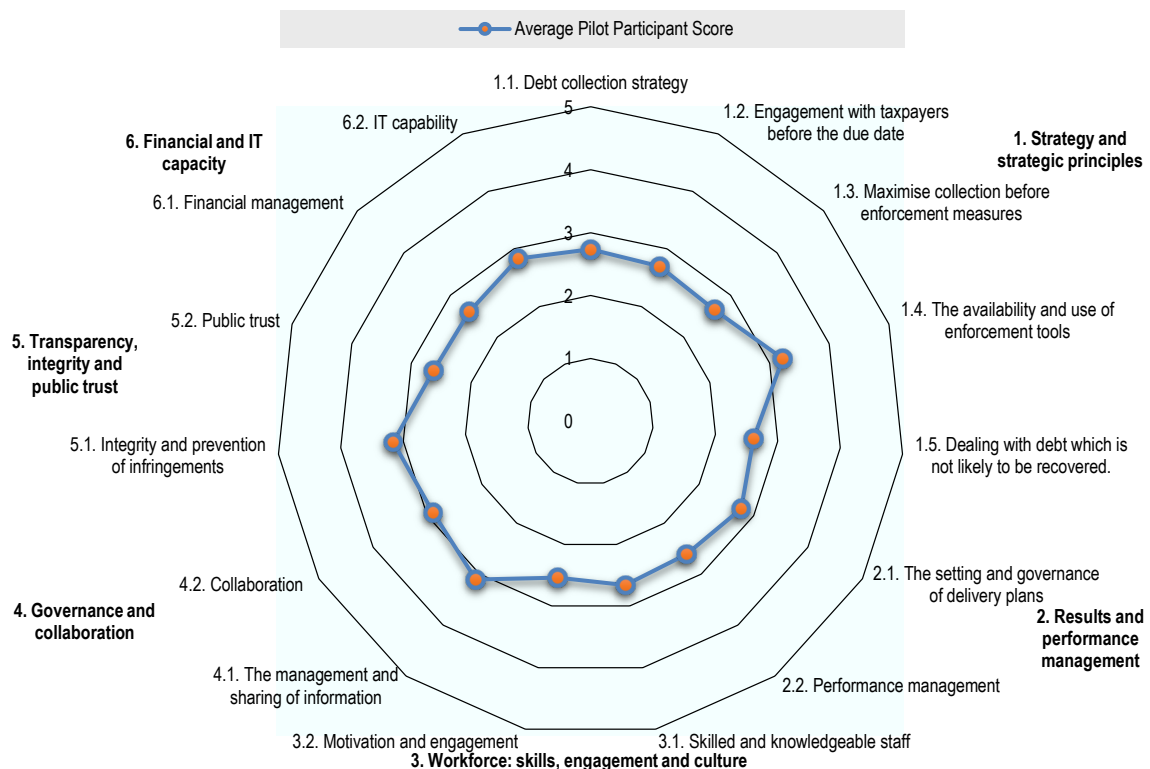
22. The reason for keeping the results anonymous is to help ensure that administrations are not influenced in their use of the maturity model by concerns about external perceptions and is intended to reinforce its primary purpose as a self-assessment tool for informing an administration’s future strategy. Administrations which wish to speak to peers for knowledge sharing purposes (for example where they are at a “Leading” or “Aspirational” level) can ask the Secretariat to reach out to that peer for agreement to put them in touch.

2. Results of Pilot Self-Assessments

23. The tax debt management model was sent to Forum on Tax Administration (FTA) members and to regional tax administrations in early 2019 with an invitation for administrations to pilot its use and to provide feedback, including suggestions for improvements. A total of twenty-one FTA members and non-members completed the pilot (including a small number of developing countries).

24. Results of the pilot self-assessments were sent to the Secretariat and analysed to check the calibration of the different maturity levels – where the expectation was that most FTA members would tend to cluster around the “Established” category – and to adjust the model in the light of feedback.

Figure 1. Results of the pilot self-assessment for the fifteen sub-themes of the model



Source: OECD Secretariat analysis based on pilot participants' self-assessments.

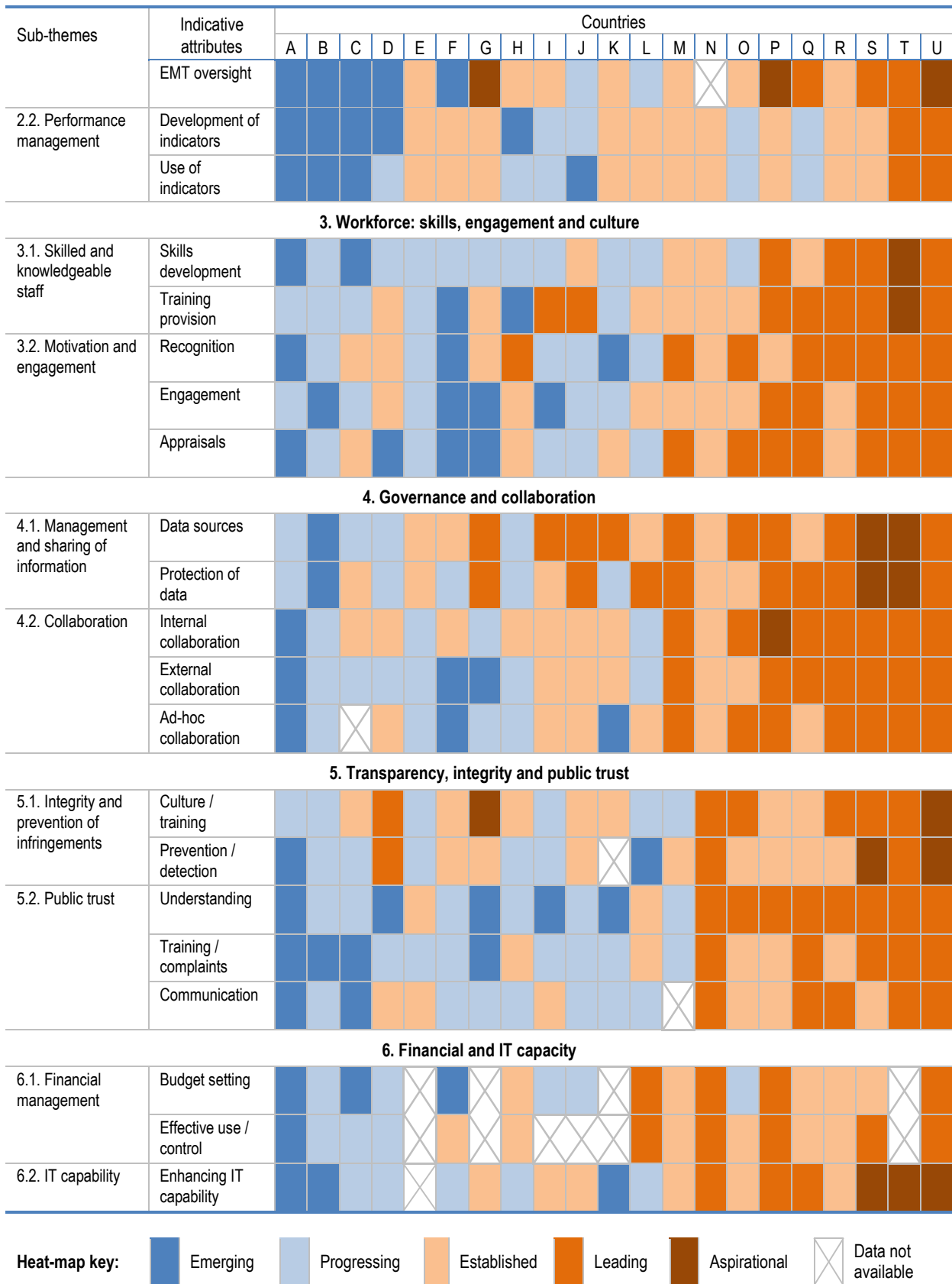
25. Most of the feedback received indicated that the model was easy to use, covered the right areas and that the jumps in maturity levels were sufficiently discrete and understandable. Some changes to language were suggested in a few of the indicative attributes and these have been made in the final version of the model in Chapter 3. In addition, there was evident difficulty for some administrations in deciding

their level of maturity in four of the indicative attributes. This was because in those attributes there were a number of different elements and administrations found themselves at different levels of maturity on those elements. These four particular indicative attributes have now been split into separate indicative attributes which should solve this issue.

26. The results of the pilot self-assessments are set out in Figure 1, in form of a spider diagram illustrating the average self-assessment score for the fifteen model sub-themes, and in form of a heat map contained in Table 3. The heat map shows the results for each of the thirty-nine indicative attributes contained in the pilot model. The results are anonymised although administrations will know the letter in the table which has been assigned to them.

Table 3. Results of the pilot self-assessment for the thirty-nine indicative attributes of the model

Sub-themes	Indicative attributes	Countries																			
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1. Strategy and strategic principles																					
1.1. Debt collection strategy	Process	Blue	Blue	Light Blue	Blue	Light Blue	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
	Content	Light Blue	Blue	Blue	Blue	Light Blue	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
	Communication	Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
1.2. Engagement with taxpayers before the due date	Communication channels	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
	Segmentation	Light Blue	Blue	Light Blue	Blue	Light Blue	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
	Payments	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
1.3. Maximise collection before enforcement measures	Segmentation	Light Blue	Blue	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
	Engagement	Blue	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
	Escalation	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
	Offsetting	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
	Payment plans	Blue	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
1.4. The availability and use of enforcement tools	Choice of tools	Blue	Blue	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
	Monitoring	Blue	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
	International	Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
1.5. Dealing with debt which is not likely to be recovered.	Decision making	Light Blue	Blue	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
	Recording / follow-up	Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
2. Results and performance management																					
2.1. The setting and governance of delivery plans	Decision taking	Blue	Blue	Light Blue	Light Blue	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
	Risk management	Light Blue	Blue	Light Blue	Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue



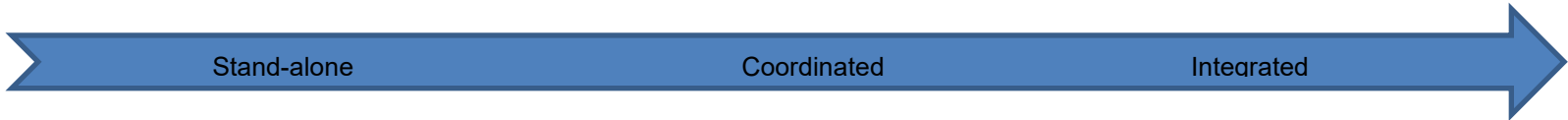
Source: OECD Secretariat analysis based on pilot participants' self-assessments.

3. The Full Tax Debt Management Maturity Model

Theme 1. – Strategy and Strategic Principles

Sub-theme 1.1. – Setting debt management strategy

27. This section looks at the components of strategic planning for debt management. It covers how debt management strategy is developed, expected elements of its content and how it is communicated. In general only some headline elements of a stand-alone tax debt management strategic plan would be expected to be incorporated into the wider published tax administration strategy. The different maturity levels represent an increasing depth of involvement of staff in the development of the strategy, increasing alignment and integration with the strategies of other parts of the tax administration and greater ownership of the strategy by staff at levels.



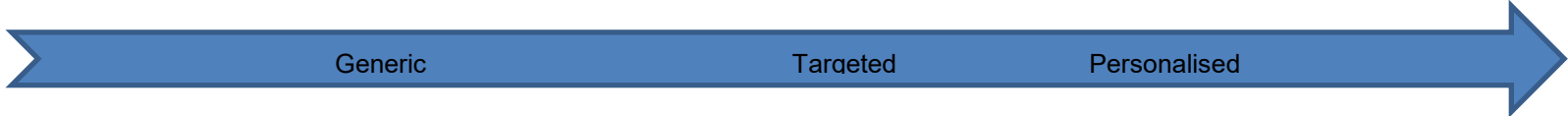
Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Indicative Attributes	High-level annual objectives and/or targets are set by the senior responsible official(s) with some limited engagement with other staff.	The senior responsible official(s) consults the senior debt management team on setting high-level strategic priorities covering a multi-year period.	Debt management strategy is developed in a coordinated process across debt management units/functions with the involvement of some other tax administration functions.	Debt management strategy is developed in coordination with all related tax administration functions and aligns with the strategies developed by other parts of tax administration.	Debt management strategy is a fully integrated part of the wider tax administration strategy which is dynamic in nature.

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
<p>Process</p> <p><i>Note: EMT is an acronym for Executive Management Team of the tax administration.</i></p>	<p>The senior responsible official (or officials) sets debt management objectives and/or broad aspirational targets on an annual basis. There is senior management input from within the tax debt function on the objectives/targets, but no formal engagement with other debt management staff.</p> <p>Objectives are signed-off by the EMT with very limited discussion and with a lack of clarity on accountability.</p>	<p>The senior responsible official (or officials) agrees a high-level multi-year debt management strategic plan. There is full consultation with senior debt management staff and input is sought from the relevant business units within the tax debt management function.</p> <p>The debt management strategic plan is discussed and approved by the EMT with clear accountability as to high-level outcomes.</p>	<p>Development of the debt management strategic plan is led by senior debt management officials. There is an inclusive process involving active input from all tax debt management teams. Input is sought at later stages from other areas of the tax administration.</p> <p>The debt management strategic plan is approved by the EMT in a process which take into account wider links within the tax administration and is clear on where there is joint accountability.</p>	<p>Development of the debt management strategic plan is led by a dedicated team of debt management and other selected tax administration managers. A wide range of staff in the functions represented in the dedicated team are consulted through a structured process.</p> <p>The debt management strategic plan is developed alongside and aligned with those produced by other tax administration functions, sharing some common objectives in a process validated by the EMT.</p>	<p>The tax administration-wide strategic plan is drawn-up in a collaborative process between tax administration functions. Staff throughout the administration are engaged in development of the strategic plan through a structured process. Input is sought from tax policy makers and representatives (eg tax advisors, small business organisations and informed by research, including international comparisons</p> <p>The strategic planning process is supported by predictive analytics to forecast different scenarios that should be taken into account. The process for development of the integrated tax administration wide strategic plan is overseen at EMT level.</p>
<p>Content</p>	<p>There are a relatively small number of annual objectives/targets focusing on high-level debt outcomes (such as changes in the level of debt and numbers of debtors).</p> <p>Objectives are largely based off the previous year's outcomes and represent incremental improvements. Typically changes to the previous year's objectives will</p>	<p>The multi-year strategic debt management plan will include a set of high-level improvements sought over time both in high-level outcomes and in planned major improvements in tax debt management processes (for example IT enhancements) together with major milestones.</p>	<p>The strategic debt management plan will also include more detail on outcomes sought in a range of tax debt management functions, such as performance management, workforce, budget, use of data and IT.</p> <p>The plan is set with enough detail that it clearly steers activity and can be readily mapped against delivery</p>	<p>The strategic plan will set out how tax debt management outcomes will be enhanced over time through improvements in preventing tax debt arising as well as recovery of tax debt through greater coordination across the tax administration.</p>	<p>The administration wide strategic plan will set out the reform pathway of the organisation as a whole covering all aspects of tax administration in an integrated manner. The strategic plan can be adjusted in the light of experience or changed circumstances.</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	<p>be to comply with new legal amendments.</p> <p>There may also be identification of priority areas for improving performance.</p>		<p>plans.</p>		
<p>Communication</p>	<p>The high-level objectives are communicated to tax debt management staff but it can be difficult to map these objectives against their individual objectives or to see where responsibility lies.</p>	<p>The debt management strategic plan is explained to debt management staff by managers and reflected in individual objectives at a high-level, although there might not always be a clear understanding of roles and responsibilities.</p>	<p>The debt management strategic plan is discussed within debt management teams and there is a good understanding of roles and responsibilities in most areas. Progress is regularly reviewed by the EMT with the senior managers responsible for the delivery of the main expected outcomes.</p>	<p>Debt management staff feel ownership of the strategic plan and fully understand their individual role in its delivery and improvement. The strategy is actively communicated to and discussed with staff in related areas of the tax administration to encourage joined-up working.</p>	<p>All administration officials are involved in a structured consultative process on development of the tax administration wide strategic plan and understand their individual roles and responsibility in supporting its delivery and improvement.</p>

Sub-theme 1.2. – Engagement with taxpayers before the due date

28. This section looks at engagement with taxpayers before the due date. It considers how tax administrations can act through both general communication as well as more personalised engagement with taxpayers with the aim of minimising debt arising in the first place. The different maturity levels represent an increasingly sophisticated understanding of the most cost-effective communication channels, greater segmentation of at-risk taxpayers and greater choice of payment options.



Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Descriptor	There is basic generic engagement with taxpayers with limited segmentation of approach between business and individual taxpayers.	Measures are in place to enable easier self-service by the taxpayer and some more tailored engagement is supported.	A set of communication measures is in place for greater targeting of interactions with different taxpayer segments to maximise payment by the due date.	There is a multifaceted engagement strategy with increasing proactive engagement with individual taxpayers at higher risk of falling into debt.	There is sophisticated and personalised engagement with taxpayers supported by advanced technology tools.
Indicative Attributes					
Communication channels	General information on payment obligations and deadlines is available through different means (e.g. leaflets, media publicity, websites) and taxpayers can receive further information on request (generally phone, or letter). Annual campaigns are run to encourage on-time filing and payments.	The administration website contains detailed information on tax debt management issues and on payment possibilities including application processes. The information is not always well organised or fully up to date. Regular campaigns are run to improve taxpayer education and motivation to pay on time and to reinforce social norms.	Taxpayers have access to a well-structured website or Apps, tailored for different circumstances and easily navigable. The website will contain detailed guidance and clear contact information. The administration uses a range of communication channels (general and personal) to inform taxpayers of payment duties, deadlines and payment possibilities.	The administration provides mobile and web Apps where taxpayers can view their individual tax accounts, payment dates and payment options and through which they can communicate with the tax administration. Web chat options are increasing available The administration works with a range of stakeholders, such as taxpayer associations or tax intermediaries, to communicate on tax debt management issues.	Advanced analytics and behavioural insights are increasingly used to identify the most appropriate channel for communication at both the general level and an individual taxpayer level (including timing, content, frequency etc). Virtual assistance using artificial intelligence is increasingly available. For most taxpayers, online communication is the only way available for the majority of their contacts with the tax administrations.

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	<p>Taxpayers are provided with assessment notices which set out payment due dates and payment possibilities.</p>	<p>Individual taxpayers are increasingly reminded in a standard format of relevant payment deadlines, payment opportunities and penalties.</p>	<p>Use is also made of electronic reminders where the administration has appropriate contact details. There is some measurement of the effectiveness of reminders and the main forms of reminders (e.g. paper, electronic, phone).</p>	<p>Taxpayer surveys, data analytics and behavioural insights experiments are increasingly used to measure the impact and cost effectiveness of different forms of communication for different taxpayer segments and adjustments made as a result.</p>	<p>Efforts are put in to obtain and update electronic communication channels for as many taxpayers as possible and to record preferred communication channels.</p>
<p>Segmentation (of debt and debtors)</p>	<p>There is some segmentation between individual and business taxpayers in considering different ways to communicate.</p> <p>Where risks of likely non-payment by large taxpayers have been identified through audits or public information, there is usually direct contact with the taxpayer.</p>	<p>Taxpayer segmentation is done by category of taxpayer to inform the format, timing and content of communication.</p> <p>There is increasing use of tailored engagement through personalised communication with specific groups of taxpayers, in particular high-income taxpayers and large businesses.</p>	<p>In addition to segmentation by category of taxpayer, individual taxpayers whose previous history suggests they present a higher risk of not paying on time are increasingly identified and recorded.</p> <p>Personalised reminders are increasingly sent to higher risk taxpayers through a variety of channels (including letters, electronic communication, outbound calls and visits). Officers' judgement is informed by guidance on the use of channels.</p>	<p>Data analytics are routinely used to identify individual taxpayers most at risk of not paying on time. This will include a wide range of risk factors (for example past history, business segment, age, other government debts etc.).</p> <p>There is some early use of behavioural insights to inform the most effective channels and messaging.</p>	<p>Predictive modelling, using a wide set of third party data (including from other government departments), is used to assess risks for all taxpayers and to identify cost-effective interventions</p> <p>Personalised and real-time communication channels are increasingly built into taxpayers natural systems, making use of behavioural insights where appropriate.</p>
<p>Payments</p>	<p>Payment methods are generally limited to post or in-person payments at the tax office, collecting agents or bank offices.</p>	<p>Electronic payment methods are generally available, either direct or through intermediaries</p>	<p>The administration's systems and processes are designed to facilitate electronic payments and measures are taken to promote the uptake of electronic payment methods as far as possible.</p>	<p>Payment channels are kept aligned as far as possible with those used by on-line businesses, with a set of cost-effective options provided for those without online access.</p>	<p>Payment methods are increasingly built into taxpayers' natural systems, including facilitating real-time payments where allowed by law.</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Precautionary measures (or measures of conservancy) include such things as the seizing or freezing of assets or liens on property.	Precautionary measures may be authorised on an exceptional basis where it becomes known that there is a high risk of non-payment.	Based on their experience with certain taxpayers, managers may authorise precautionary measures in defined circumstances (e.g. using credits to offset debts).	Individual officers are provided with guidance and rules in regard to the application of a range of precautionary measures in specified circumstances, with notification to managers in more complex or difficult cases.	Data analytics is used to identify higher-risk taxpayers and to inform individual decisions on precautionary measures.	Predictive modelling and artificial intelligence is increasingly used to inform situations where precautionary measures should be taken or are highly likely to be needed.

Sub-theme 1.3. – Maximising collection before enforcement measures are taken

29. This section looks at how tax administrations engage with taxpayers after a tax debt has arisen and before the use of enforcement tools. The aim is to maximise voluntary payment of debt, including where appropriate through the agreement of payment plans, as quickly as possible.

30. The different maturity levels represent increasingly sophisticated engagement plans based on more precise segmentation of taxpayers and more automation of routine processes along with the supporting use of technology tools.



Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Descriptor	The steps taken before enforcement are mainly standardised, although some discretion is exercised based on the experience of individual officers.	A staged approach is in place with some degree of personal engagement.	A staged approach is generally taken with standardised or personalised engagement based on broad risk categorisation.	A more tailored engagement approach is taken to a wide range of taxpayer segments and risk categories supported by data analytics and increased use of automation where possible.	Advanced technology tools are used in the selection of approaches for individual debtors.
Segmentation	There is segmentation according to debt levels over certain thresholds.	There is segmentation according to debt levels and taxpayer type (individual,	Debtors are segmented into broad low risk and high-risk categories as to the likelihood	Data analytics are routinely used to distinguish between low and high risk taxpayers	Predictive modelling and artificial intelligence is increasingly used to produce


Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
		small and large business).	that they will pay, largely based on previous taxpayer history and generic factors such as business sector. There is further segmentation by level of debt.	based on a wide range of risk factors (for example past history, type of taxpayer, known assets, business segment, other government debts etc).	action plans for engagement and escalation in respect of individual taxpayers.
Engagement by the administration	<p>Debtors are only reminded of unpaid debt using a generic format and a standardised communication channel or channels (usually via letters).</p> <p>There are some outbound calls to those with higher levels of debt with conversations based on the experience of individual officers.</p>	<p>Reminder communication is also increasingly adapted for different taxpayer segments at a high-level (individual, self-employed, small business, large business etc.).</p> <p>There are routine scripted outbound calls with most debtors with high-value debt and taxpayers with higher levels of debt, complex arrangements or in hardship may be visited.</p>	<p>Reminder communication will increasingly incorporate personal elements based on the risk category and other known characteristics (for example age, employment status etc.).</p> <p>Set procedures are in place for when personal contact should be made and in what form depending on responses to reminders and the level of debt. The content of calls will be increasingly tailored according to the type of taxpayer.</p>	<p>Data analytics are used to segment debtors further and to identify structured engagement plans using appropriate communication channels, degree of personalisation, content and frequency of communications for similar segments. There may be some pilot use of behavioural insights.</p> <p>Outbound calls are increasingly tailored to the personal circumstances of the individual taxpayer (for example for age, previous history of debt etc.).</p>	<p>Individual engagement plans may be very different – for example plans for some individuals may recommend immediate calls to the taxpayer while for others there might be a fully automated process for escalation, possibly even including decisions on enforcement.</p> <p>There will be increasing use of behavioural insights in engagement plans. Parameters can be adjusted quickly, for example if too many cases are causing hardship or if they are inappropriate in wider economic or environmental circumstances.</p>
Contact by taxpayers	Debtors can contact the administration by phone to address general issues relating to the debt. However, specific questions about assessments, payment plans or other personal matters can usually only be addressed in person at the competent office or by written communication.	Debtors, with appropriate authentication, are able to contact the administration with specific questions on the phone although payment arrangements can only generally be arranged through written communication.	Debtors are able to contact the administration through the website including being able to make online applications for payment arrangements.	Debtors can choose from a range of options, including mobile applications, with respect to managing their debt and requesting payment arrangements.	Personalised and real-time communication channels are increasingly built into taxpayers natural systems with increasing use of virtual chat using artificial intelligence.

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Escalation	In general, escalation to enforcement follows after a certain date with limited exceptions.	There is a set escalation approach (for example the number of communications and the content of sequential communication before moving to enforcement). There is some discretion for exceptional cases.	Set escalation steps are in place although these are often varied depending on taxpayer responses and actions. A policy is in place for rapid escalation or suspension of procedures in certain circumstances (for example classes of hardship or previous history).	Appropriate escalation steps are informed by the use of data analytics for taxpayer segments. Recommendations are made to officers which are reviewed against individual circumstances.	Escalation steps are contained in the individual engagement plans although there is discretion to override in exceptional cases. There is increasing use of predictive modelling.
Offsetting	Some checks are made as to whether taxpayers have an outstanding receivable from the administration and manual offsetting is applied in some pre-defined situations.	Manual checks are routinely made as to whether taxpayers have an outstanding receivable from the administration and manual offsetting applied in some pre-defined situations.	The identification of offsetting opportunities is largely automated and manual offsetting applied in most cases apart from where there are exceptional circumstances.	Where possible, offsetting is largely automated within the tax administration. Where allowed by law, the tax administration cooperates with some other government agencies (which may include foreign tax administrations) as regards manual offsetting between agencies.	Offsetting is fully automated within the tax administration. Where possible, whole of government cooperation allows for automatic government-wide offsetting in prescribed circumstances.
Payment plans	Payment plans can be granted in limited circumstances where officials judge that this is necessary to maximise debt collection.	Payment plans are routinely offered in a pre-defined range of circumstances subject to set thresholds on amounts and duration.	Payment plans can be agreed routinely by individual officers with a degree of flexibility for set categories of debt. Where payment plans are requested outside of these categories, they will be subject to approval and some background checks, for example matching of data held by the tax administration.	Automated processes are increasingly used to automatically grant payment plans for low risk debtors subject to criteria based on analytics. For higher risk tax payers, analytics are used to support officers considering debtors' requests for payment plans.	Where payment arrangements cannot be granted automatically, predictive modelling and artificial intelligence is increasingly used to make recommendations. Individual payment plans include automatic next steps in case of non-compliance, determined through the use of advanced analytics.

Sub-theme 1.4. – The effective use of enforcement tools

31. This section covers the strategy behind the effective use of enforcement tools for tax debt collection, the process and governance for the selection of tools and the monitoring and evaluation of their usage. The different maturity levels represent a move from non-discretionary enforcement decisions to a more strategic approach with increasing use of technology tools to inform the use of enforcement powers in individual cases.

Note: Outsourcing of enforcement is not included as a separate sub-theme of the effective use of enforcement tools. Where activities are outsourced, then the same sub-themes should be applied to those activities (as monitored and enforced as part of contractual arrangements by the tax administration).



Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Descriptor	A limited range of enforcement powers is used in practice and governance is somewhat ad hoc.	There is a clear and well-understood process in place for the sequential use of powers focussed on revenue recovery.	There is senior oversight of the proportionate use of enforcement measures with a greater focus on the circumstances of individual taxpayers.	A strategy is in place to increase the number of automated actions in the enforcement procedure while taking account of hardship cases.	Enforcement powers are considered in the context of optimal overall compliance strategy with the choice of powers increasingly matched to individual circumstances.
Choice of enforcement tools	<p>The administration uses a limited set of enforcement tools with the main focus being application of penalties and seizure of assets.</p> <p>Decisions on which tools to use generally follow a set pattern with limited consideration of what might be most effective given the position of the taxpayer.</p>	<p>Enforcement choices follow a set escalation procedure for most debt over relevant thresholds. This usually goes from offsets, to automatic and discretionary penalties, precautionary measures, levies and liens to seizure.</p> <p>Decision makers have a detailed view of prior engagement with the taxpayer and are supported by detailed guidance. Decisions are taken following an assessment of the position of the individual</p>	<p>While low-level penalties will generally be automatic, other enforcement procedures are used more flexibly, depending on the circumstances of the taxpayer.</p> <p>The enforcement process is increasingly automated for cases which fall within set parameters (for example a previous history of delinquency, non-response,</p>	<p>An EMT approved strategy is in place for increasing the use of automated enforcement powers by effective identification of hardship cases (or other exceptional circumstances)</p> <p>There is wide use of analytics to differentiate the circumstances of individual debtors to allow the identification of debtors where automated measures should</p>	<p>Advanced analytics and behavioural insights are used to support the implementation of the overall compliance strategy in its application to individual debt cases (balancing collection, deterrence, public trust etc.)</p> <p>Predictive modelling and artificial intelligence is increasingly used to determine the selection of enforcement tools taking account of actions which may be being undertaken by other</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	<p>Officers are provided with some guidance and training on how to use the tools although most learning is on the job.</p> <p>Senior management will consider sensitive cases where referred to them (which may be done on an inconsistent basis).</p>	<p>taxpayer and the collectability of the debt.</p> <p>A systematic knowledge transfer of experience with different tools is in place.</p> <p>Categories of case which should be escalated to senior management are set out but governance processes may have some identified weaknesses (such as lack of full recording of reasons for decisions, lack of use of precedents).</p>	<p>dispute etc.).</p> <p>Training includes team reviews of cases, quality assurance and mutual learning. There will be some degree of exchange of experiences with other agencies (domestic and international).</p> <p>As well as management escalation of sensitive cases, the proportionate use of enforcement powers is regularly discussed at the senior level and guidance given to inform enforcement choices.</p>	<p>not be applied.</p> <p>There is increasing structured feedback from enforcement cases to inform aspects of earlier pre-enforcement interventions.</p> <p>Risk assessment and contingency plans are in place for reviewing the use of enforcement tools in the case of economic shocks (including for particular sectors) and natural disasters etc.</p>	<p>public agencies.</p> <p>There is widespread use of behavioural insights to help avoid the use or progression of enforcement measures.</p> <p>Public policy goals informing decision making are adjusted on a dynamic basis in the light of actual or predicted shocks and events. (For example, the suspension of payment plans for employees of failed firms, farmers in drought situations etc.)</p>
Monitoring and evaluation	<p>Statistics are kept on the use of tools but there are no robust mechanisms to ensure consistency in decision taking across offices/functions or time.</p> <p>Staff will have informed views on what additional tools may be useful but limited benchmarking or analysis is carried out.</p>	<p>A monitoring system is in place to measure the use and cost-effectiveness of available tools.</p> <p>The outcome of the monitoring is used to inform changes to guidance on the use of existing powers and to provide evidence when requested by policy makers.</p>	<p>Analysis is done as to the effectiveness of different enforcement pathways in the light of experience with individual cases and informs guidance.</p> <p>There are periodic internal reviews as to what difference new powers or greater use of existing powers would make to inform interactions with policy makers on possible new powers.</p>	<p>There are periodic reviews of the use of enforcement powers in meeting the stated strategy, including input from taxpayers and representative bodies.</p> <p>There is periodic benchmarking of what is done elsewhere in government, the private sector and in some other tax administrations. Gaps are analysed and appropriate recommendations made.</p>	<p>Experience with the use of enforcement tools is integrated into the evaluation of wider compliance strategies, including how to minimise their use over time through alternative forms of collection and compliance by design.</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
International recovery	International recovery assistance is used in an ad hoc way on some high-profile cases where there is a legal instrument in place, but very infrequently.	International recovery assistance is undertaken in high-value cases but on an ad hoc basis rather than through a dedicated office or process.	International recovery is undertaken systematically in high-value cases through a dedicated office or process.	A strategy is in place for the effective use of international recovery assistance alongside direct outreach to debtors where appropriate and cost-effective, supported by analytic tools.	A proactive approach is taken to negotiating international recovery agreements with other states as part of wider international engagement.

Sub-theme 1.5. – Decision making on recoverability

32. This section covers decision making on debt recoverability and the recording and follow-up of debt judged as non-recoverable in the enforcement procedure. Maturity in this area is characterised as a move from more ad hoc processes and actions based more on experience than analysis, to more rules-based processes, to greater automation of decisions and processes based on a wide range of data sources and analytics.

Note: When the model refers to writing-off, it is the use of writing-off as a management tool to record the likely amount of recoverable debt that is meant. (For example, a percentage of debt over a certain age may be written-off to produce a realistic figure for “collectable debt” even if it is still technically possible to collect.)



Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Indicative Attributes Descriptor	Largely discretionary assessments are made as to whether debt should no longer be pursued. Write-off is generally only after the statute of limitations has passed.	Assessments on whether debt is uneconomic to pursue are made on the basis of guidance covering a range of factors. A policy is in place for the different circumstances in which debt can be written-off.	Assessments on whether debt is uneconomic to pursue are made with the assistance of semi-automated tools which take account of a range of criteria. A write-off policy is informed by the use of data analytics.	Automated assessments of whether debt is uneconomic to pursue are routinely used to help inform decisions in individual cases. Write-offs are increasingly done automatically	Automated recommendations for decisions on whether to pursue or write-off debt increasingly use advanced techniques and technology tools.

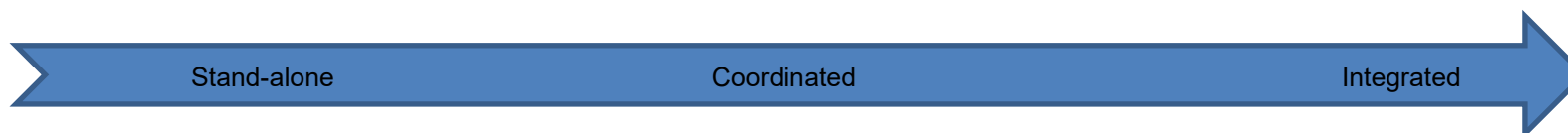
Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
<p>Decision making on debt recoverability</p>	<p>Guidance on when debt should no longer actively be pursued is generally vague and high-level.</p> <p>Data on assets and traceability generally comes only from information held by the tax administration, including that resulting from investigations and audits.</p> <p>Decisions are largely based on the experience of case officers and informed by rules of thumb (for example the age of debt, lack of address of the debtor etc) rather than on the basis of wider analysis.</p> <p>Decisions on high-value debts and high-profile debtors are referred to senior management.</p>	<p>Guidance is in place for determining whether debt should be actively pursued based on size and age of the debt, previous efforts and traceability of the individuals concerned.</p> <p>A number of external public data sources are manually searched in higher-value cases, for example property registers.</p> <p>Decision making generally follows the guidance although where there is uncertainty reference is made to senior management and guidance updated as appropriate.</p> <p>Decisions are generally subject to confirmation by senior management.</p>	<p>The recoverability of debt is assessed at set points using semi-automated analysis tools (based on data analytics) which take account of previous actions as well as a range of criteria on the debt and debtor and opportunity costs.</p> <p>A wide range of public sources are used on a semi-automated basis to trace the taxpayer and to establish an overall picture of available assets where debt is over a certain value.</p> <p>While generally decisions are delegated to case officers, where debt is above specified debt limits, or falls within pre-defined categories (such as high-profile, individuals, potential hardship), cases are referred to appropriate management levels.</p> <p>There is regular discussion of selected cases with senior management and feedback given to individuals and teams with any appropriate changes made to decision making tools.</p>	<p>Analysis on whether debt is recoverable is largely automated and takes a wide range of variables into account (for example impacts public trust, deterrent effects, behavioural effects etc.).</p> <p>A wide range of data sources, including non-public (eg other government data) are searched automatically to build up a picture of the debtor and assets, including connected persons.</p> <p>Automated recommendations are confirmed by case officers (subject to delegated limits) who can take into account other factors in decision making subject to informing senior management.</p> <p>Senior management regularly reviews the overall picture and trends as well as a selection of cases to ensure that the decision-making model is working appropriately.</p> <p>There is some cooperation with other government agencies on coordinated non-</p>	<p>Predictive modelling and artificial intelligence is increasingly used to conduct analysis using available internal and third party data and to make recommendations as to recoverability as well as additional actions to explore.</p> <p>In addition to a wide range of data sources, advanced analytics is increasingly used to recommend areas for further manual searches based on the profile of the individual debtor (for example the possibility of the debtor having moved offshore).</p> <p>Decisions are increasingly taken by case officers on the basis of predictive modelling and artificial intelligence, and senior management is informed of decisions not to follow the recommendations made by the advanced analytic processes.</p> <p>Validation of recommendations is carried out in specified cases and random checking done to ensure that the system performs as expected.</p> <p>Decisions are automatically communicated to other government agencies.</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
				pursuance of debt and/or write-offs in cases of hardship.	
Recording and follow-up	Debt judged uneconomic to pursue may not be recorded as such leading to uncertainty about future actions. Debts are generally only written-off for recording purposes after the statute of limitations has passed.	Decisions to classify debt as uneconomic to pursue are recorded along with a general explanation. A reactive system is in place for restarting recovery should new information become available. A policy is in place for writing-off debt based largely on the age of debt and whether the debtor is untraceable.	Where debt is classified as uneconomic to pursue detailed reasons are noted and statistics reported regularly to management for review. Periodic reviews are undertaken of such debt over a certain value. The policy for writing-off of debt is informed by data analysis of the probability of recovering debt based on a variety of factors including the age and type of debt and general taxpayer characteristics.	Systems are in place to review debt classified as uneconomic automatically against a range of data sources to inform decisions about whether to reactivate. Debt write-offs are increasingly done automatically, subject to manual confirmation in cases over a certain threshold. The parameters for write-off are reviewed periodically and can be adjusted.	There is continuous monitoring of outstanding debt against a wide range of internal and external data sources with automatic updating of the status of the debt and possible recovery actions. Debt write-offs are adjusted on a continuous basis taking into account the automatic reactivation of debt on the basis of new information.

Theme 2. – Governance and performance management

Sub-theme 2.1. – Setting and governance of delivery plans

33. This section covers how strategy is translated into more detailed delivery plans. (Strategy describes how the function or organisation should develop over time. Delivery plans set out how that strategy can be achieved.) The model describes the setting and governance of the delivery plan. Maturity in this model is characterised as a move from less detailed plans which are governed in silos, to increased cooperation and coordination both within tax debt management and other parts of the tax administration, to fully integrated processes across the tax administration.

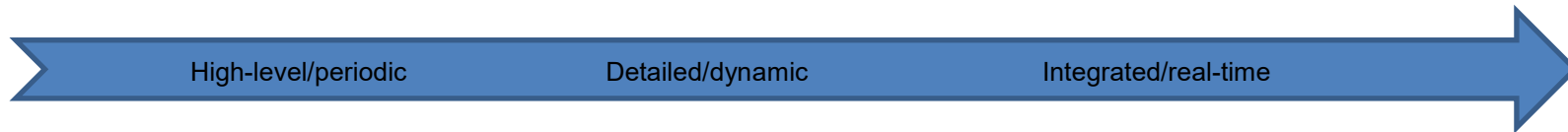


Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
<p>Descriptor</p> <p>Indicative Attributes</p>	<p>Individual offices or functions are largely autonomous as regards delivery of objectives. There is limited coordination and the senior responsible official takes a limited range of decisions.</p>	<p>The senior responsible official agrees annual delivery plans with senior tax debt management colleagues and there are occasional collaborative discussions on delivery of the tax debt management strategy.</p>	<p>The senior debt management team takes collective responsibility for ongoing delivery of the tax debt management strategy. All tax debt management staff have clear responsibilities and objectives.</p>	<p>The tax debt management governance structure involves a wide range of staff in delivery of the tax debt management strategy as well as in identifying improvements to effective tax debt management.</p>	<p>The tax debt management governance structure is fully integrated into wider tax administration governance there is consultation with external stakeholders.</p>
<p>Decision taking</p>	<p>Decisions on how to deliver tax debt management objectives will generally be delegated to individual tax debt management functions/offices. Discussion between functions/offices will generally be informal or for information sharing purposes.</p> <p>Decisions will be escalated to the senior tax debt management official or officials on a largely ad hoc basis, for example on changes to resources or where there are significant changes in circumstances.</p>	<p>The senior tax debt management official will set a high-level delivery plan in consultation with senior managers. This will include the agreement of resources, milestones and priorities for individual functions/offices.</p> <p>There will be occasional (e.g. quarterly) discussions among senior staff on progress on delivery and where supporting actions might be taken (such as redeployment of personnel or resources).</p>	<p>The senior management team will undertake a formal process to set a detailed delivery plan in consultation with a wide range of debt management staff.</p> <p>There are regular discussions within the senior tax debt management team of progress. Decisions are taken collectively on adjustments needed to achieve the plan as well as to how the plan might be changed in the light of changed circumstances.</p>	<p>All relevant areas of tax administration – both cross-cutting (such as IT and analytics) and functional (such as auditing and compliance) – are fully consulted on the delivery plan.</p> <p>Consideration is also given to possible organisational and administrative changes to improve debt management (for example integration of systems, greater sharing and collaboration) as well as possible recommendations for legislative changes.</p>	<p>Delivery of the tax debt management strategy is integrated into an administration wide delivery plan so that activities are carried out in a way which minimises the probability of tax debt arising and maximises recovery.</p> <p>Predictive analytics and artificial intelligence increasingly informs decisions as to how to adjust the delivery plan to achieve the best overall outcomes for the tax administration.</p> <p>There is extensive and systematic interaction with other stakeholders on how best to deliver the tax debt management strategy.</p>
<p>Risk management</p>	<p>There will be some discussion and awareness of risks at senior management level but there will be no formalized risk management or risk mitigation process covering all of tax</p>	<p>The senior tax debt management officer will oversee a basic risk management process which identifies major risks within the tax debt management function (for example staff,</p>	<p>The senior management team will be collectively responsible for risks and risk management adopting appropriate policies and procedures to identify and manage risks on an ongoing basis. This will be</p>	<p>The senior debt management team will be represented in an administration wide risk management committee/process.</p> <p>The draft risk register and risk</p>	<p>Predictive analytics and artificial intelligence will increasingly be used in forecasting risks. Along with real-time monitoring, this will enable early, or possibly proactive adjustments to</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	debt management.	financial risks, fraud risks) and contains high-level risk mitigation actions.	communicated to debt management staff but is not generally subject to a rigorous independent assessment or challenge process.	mitigation plans will be widely shared and regularly updated. It will subject to occasional independent review by internal audit (or similar).	policies, priorities and resources.
EMT oversight	There is reporting to the EMT on achievements against objectives, although there is limited ability to change plans in year.	In addition to reporting, the EMT is presented with options in year if plans are not being achieved.	The EMT will regularly monitor performance and commission reports, including from governance committees/processes, where there are significant concerns.	The EMT will also proactively consider organisational changes that might lead to improvements in the strategic plan.	The delivery plan is constantly monitored by the EMT and areas for improvements actively encouraged and pursued, including greater joining up with other agencies.

Sub-theme 2.2. – Performance management

34. This section covers the development and presentation of performance indicators to allow managers and staff to understand the status, evolution and drivers of tax debt and the organisation’s performance in the management of tax debt and to inform decision making. (Performance management through an appraisal and feedback system is covered in sub-theme 3.2.) Maturity in this area is characterised by a move from the use of a fairly static set of high-level indicators reported periodically, to use of more comprehensive indicators allowing managers and staff to understand in increasingly greater detail the factors underlying tax debt management performance and to take action as early as possible.



Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Descriptor	A set of high-level performance indicators are used to measure overall performance across debt management annually and on an ad hoc basis.	A wide range of performance indicators are reported to management on a regular basis allowing a clear view of evolving changes in tax debt management performance.	A comprehensive set of performance indicators supports deeper analysis of different aspects of debt management performance.	Other relevant tax administration performance indicators and information sources are built into tax debt management performance measurement and real-time interrogation is supported.	A wide range of tax administration data relevant to tax debt management is collected, allowing for a dynamic set of performance indicators supporting proactive management.
Indicative Attributes					

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Development and collection of performance indicators	<p>There is periodic reporting to the senior responsible official on high-level tax debt measures. For example, these may be total outstanding debt, new debt and debt recovered and written-off.</p> <p>Other high-level management indicators are set by the senior responsible official, for example on budget and head-count, but these generally remain static.</p> <p>Basic IT tools (Excel, etc) are used to collect the performance indicators with data gathering done manually from the IT tools used to deal with collection and enforcement of debts.</p>	<p>A set of performance indicators is reported regularly to senior tax debt management allowing an understanding of the changing composition of tax debt (for example by taxpayer class and average age of tax debt) as well as management information by functions.</p> <p>Periodic reviews of the use and utility of performance indicators are undertaken involving senior management and some indicators are increasingly collected on an automatic basis.</p> <p>A dedicated IT tool supports semi-automatic extraction of the main set of performance indicators although there may be some lag between the timing of events (such as payment or write-off of debt) and the updating of indicators.</p>	<p>A comprehensive set of indicators is reported to senior tax debt management allowing the identification of emerging issues both as regards tax debt and performance by different functions, offices and teams</p> <p>Regular reviews are carried out of performance indicators and analytics are increasingly used to understand the links between different indicators.</p> <p>A dedicated IT Tool gathers the information automatically from different tax debt management systems for a wide set of debt management indicators when they become available. These can be extracted on request as well as reported on a regular basis.</p>	<p>Performance indicators also include information from other relevant tax administration functions (such as proactive measures to prevent debt) and forward looking indicators such as changes in sectoral profits, economic shocks etc.</p> <p>Performance indicators are developed in a collaborative process across the tax administration using advance analytics, supporting administration wide conversations on causalities and possible responses.</p> <p>A dedicated IT Tool gathers the information automatically for a wide set of debt management indicators. Real-time interrogation of underlying indicators is generally possible on demand.</p>	<p>A wide set of data relevant to analysis of the performance of tax debt management is collected from within and outside of the tax administration allowing for modelling of expected trends and possible responses.</p> <p>Artificial intelligence and predictive modelling is increasingly used to understand the links between different performance indicators, including economic and management indicators, and the impact of different actions on tackling or preventing tax debt.</p> <p>A dedicated IT tool gathers all relevant data in real-time in a big data process allowing for real-time interrogation of the factors underlying indicators, including down to the individual taxpayer level.</p>
Use of performance indicators	<p>Performance indicators are presented to senior management in an easy to understand format, allowing the trends in tax debt and tax debt management performance to be clearly</p>	<p>Different sets of performance indicators are available to management in an easily accessible and intuitive form and are regularly used in discussions on performance with tax debt management</p>	<p>Performance indicators can be displayed through a variety of dashboards and graphic presentations, depending on the needs of different user groups. Changes to the presentation can be made</p>	<p>The IT tool supporting the collection and presentation of performance indicators is accessible to a wide range of staff. There is some flexibility available in the way information is displayed.</p>	<p>Sets of performance indicators can be constructed on a bespoke basis by any authorised staff member (subject to data protection). The available indicators include those from other areas</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	seen. More detailed performance indicators are used within different offices but are not fully coordinated making benchmarking across the tax debt management function difficult.	teams.	quickly in response to user demands.	There is automatic reporting to senior management of significant changes in performance indicators enabling them to consider short-term corrective measures and possible longer term strategic changes.	of the tax administration. Any sustained changes in the indicators (or in relationships between indicators) are automatically flagged and in the case of some indicators automatically flow into the case management system, prompting and prioritising appropriate actions.

Theme 3. – Workforce: skills, engagement and culture

Sub-theme 3.1. – Skilled and knowledgeable staff

35. This section covers the assessment of: skills and competencies; existing levels, gaps and future needs; the organisation’s culture with respect to supporting training and development; and the range and quality of training and development opportunities. This is all against the background of the importance attached by tax administrations to the retention of skilled and experienced staff as well as future recruitment needs. Maturity in this area is characterised by a move from more generic and static provision of support, to greater tailoring to match the needs of the tax debt management function and individuals and finally to a more administration wide view and promotion of multifaceted training and development options.



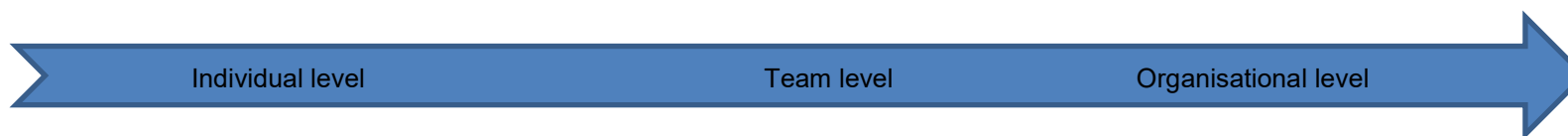
Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Descriptor	Some basic training opportunities are in place although there is significant reliance on self-learning and exploration for the development of advanced	There is a broad training programme covering a set of basic as well as some more advanced skills and staff are encouraged to undertake training	An established partnership is in place between staff, management and HR which allows for greater tailoring of training options to match job requirements and skills.	A broad-ranging set of policies and a robust organizational structure is in place to motivate staff to enhance skills and knowledge on a proactive	A strategic and multifaceted framework is in place for continuous skills and knowledge development including as regards technological advances.

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Indicative Attributes	skills.	development opportunities.		basis across tax debt management.	
Skills development	<p>Skill levels and competencies required for individual tax debt management positions are generally understood by managers. Addressing such gaps is left to the discretion of individual managers with no centralised monitoring.</p> <p>The existence of skills gaps may be noted in discussions with individual staff, objectives and/or appraisals but without clear plans as to how they can be rectified and with actions left mainly to individual staff.</p> <p>There is a clear high level objective on the importance of training and development but this is not fully supported in practice.</p> <p>Reliance is placed on individual self-learning and exploration with limited guidance on the available training options and limited central learning and</p>	<p>The core competencies needed in tax debt management are identified centrally and communicated to staff. Staff and managers are expected to identify and take steps to address individual gaps.</p> <p>The need to address skills gaps is included in individual objectives together with descriptions of actions that should be taken. But this will not always lead automatically to training being provided nor consequences if training is not undertaken.</p> <p>Training and development is encouraged by senior managers, including in actively making time for formal and informal training.</p> <p>Staff are encouraged to enter into mentoring relationships, although finding such relationships may be largely through self-search.</p>	<p>An assessment is done of gaps in competencies both in individual areas and within tax debt management as a whole and plans put in place to address any shortcomings and to monitor outcomes.</p> <p>Development areas will be recognised in individual job objectives and subject to periodic discussion between staff and managers. Achievement against development objectives will be covered in the appraisal process.</p> <p>An active learning culture is encouraged by all managers. Training and development is known to be valued at the organisational level including by its contribution to career development and/or pay.</p> <p>A formal mentorship programme is in place and informal exchange of knowledge is encouraged, for example internal seminars</p>	<p>An assessment of changing skills needs over time in tax debt management is carried out periodically. This takes into account changes expected in the use of technology tools and data analytics.</p> <p>Individual training plans are drawn up for all staff in partnership with managers and linked to appraisals. These will set out how development needs are to be addressed (which may be through formal or informal training). Managers objectives will require them to regularly assess progress on the training plan.</p> <p>Senior management in the tax debt management function will have measurable objectives relating to the training and development of staff and will see themselves as skills champions and role models.</p> <p>Mechanisms are developed and promoted to enhance cross-fertilisation within the tax administration and to address “silo thinking”, including through short-term</p>	<p>An organisation wide assessment of current and future skills needs is carried out covering a multi-year period, taking into account expected changes in the organisation, including the introduction of new technologies.</p> <p>Longer-term training plans will be in place for all staff related to organisational skills requirements and career management. Managers’ objectives will contain shared responsibility with individual staff for achievement of development goals.</p> <p>Senior managers are responsible for promoting a culture of continuous learning and development to equip staff for both current tax debt management roles and for future tax administration roles, including at different levels.</p> <p>A culture of multifaceted knowledge and skills transfer and mutual learning is actively promoted at all levels within the tax administration.</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	development resources		and workshops.	secondments and job-shadowing.	
Training provision	Basic introductory sessions provide training on general working skills and practices as well as a general understanding of the responsibilities of tax administration staff. These sessions may not always be provided on a regular basis nor be mandatory.	Orientation courses for staff who are new to the tax administration or tax debt management are regularly held to familiarize them with the basic job requirements and expectations.	A set of training and development courses covering tax administration competences and specialist areas relevant to tax debt management is in place from basic to advanced.	There is a catalogue of regular in-house and external courses available to cater for the training needs of staff and management allowing individual training plans to be drawn up. There is regular consultation with staff on the quality and range of courses.	A multifaceted approach is available for training and development going beyond traditional courses, including for collaboration with other organisations, supporting full or part-time education, the development of internal accreditation and certification programmes. There is dynamic feedback from staff to inform future development.

Sub-theme 3.2. – Motivation and engagement

36. This section covers motivation and engagement within tax debt management. Many of the tools and strategies may be tax administration wide and run centrally. However, in using this part of the model reflection should be given to the level of maturity that can be demonstrated within tax debt management. This may not always be the same as for other parts of tax administration (for example where administration policies are adopted in different ways). Maturity in this area is characterised as a move from ad hoc motivation and engagement actions which depend largely on individuals, to actions which are carried out at the team or divisional level, which more structure, coherence and consistency, to the organisation level. Results achieved from staff surveys should be taken into account in looking at maturity levels, although some elements may be beyond the power of the tax administration to control, for example pay constraints or government wide policy changes affecting public sector employees.



Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Descriptor	The organisation promotes staff motivation and engagement at a high-level but supporting actions are limited and outcomes are often inconsistent with the high-level goals.	Concrete supportive actions to promote motivation and engagement take place mostly at the team level resulting in some areas in a feeling of working in silos.	Some actions to support motivation and engagement are also taken at the divisional level as well as the team level and there is cooperative working culture across tax debt management.	A highly supportive work environment is in place within tax debt management at all levels with most staff feeling individually and collectively committed to improving tax debt management.	Motivation and engagement are proactively driven across the tax administration and tax debt management staff feel committed to the wider organisation and public service.
Indicative Attributes					
Recognition	<p>There are organisational-wide statements about staff being valued, the need for staff to be treated with respect, fairness and courtesy etc. However, there is only occasional or sporadic organisation-wide follow-up activity to help ensure that these outcomes are delivered leading to some degree of disengagement with the organisation.</p> <p>Tax debt management objectives are known to staff but there is little discussion with managers or among staff about how their own objectives and roles fit with these wider objectives. There is little sense of motivation or engagement about tax debt management outcomes more broadly.</p>	<p>The EMT sets out clear expectations for staff motivation and engagement. This is communicated occasionally by senior tax debt management and included at a high-level in management objectives. Supporting actions are mainly taken by team managers and are highly dependent on individuals, leading to inconsistent outcomes.</p> <p>Links are made at a high level between an individual's objectives and the achievement of wider tax debt management objectives and there may be greater engagement and discussion within some teams in order to enhance motivation and team working.</p>	<p>The EMT regularly communicates the importance of activity to motivate and engage staff. Senior tax debt management agree a general plan for motivation and engagement but this may be applied somewhat inconsistently.</p> <p>Staff are generally able to understand the links between their and others' roles in achieving tax debt management objectives leading to a greater feeling of joint purpose. These links are reinforced by management and through the activities supporting motivation and engagement.</p>	<p>Senior tax debt management see themselves as champions of motivation and engagement. Detailed plans for improving motivation and engagement are agreed with staff and activity and outcomes regularly reviewed.</p> <p>Staff have visibility of their immediate manager's objectives as well as those of the senior tax debt management team. There is a good understanding of how different areas of tax debt management work together and there is a strong sense of common purpose evidenced by regular feedback and</p>	<p>There is inspirational leadership of the tax administration on motivation and engagement. A wide range of activities are undertaken to enhance motivation and engagement with responsibilities placed on all staff and not just management.</p> <p>Cascading objectives are in place from the organisation's published objectives and mission statements, through EMT objectives and management levels to operational levels. There is visibility of all levels of the cascade. Tax debt management staff see themselves as ambassadors</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
				annual staff surveys.	for the organization and can communicate the importance of their role.
Engagement	<p>In general managers are open to staff expressing their views individually and collectively on the working environment and on work processes although there may not be any structured process for this.</p> <p>There may be limited visibility on the consideration of these issues and/or a lack of response from management.</p>	<p>Staff are encouraged, including through structured dialogue, to express their views on how to improve the working environment and work processes..</p> <p>There is visibility to staff that issues are considered by management and there is recognition of good ideas.</p>	<p>There is an open and collaborative culture with both formal and informal communication channels at different levels for staff feedback and suggestions for improving the working environment and processes.</p> <p>Options identified for improvements are recorded, priorities identified and progress regularly updated in a transparent manner.</p>	<p>There is collaborative engagement at all levels on possible improvements to the working environment and processes with shared information on options, trade-offs and constraints.</p> <p>There is regular discussion and dialogue with management on issues put forward, including those which cannot immediately be addressed, in order to develop a shared understanding and trust.</p>	<p>A number of staff take on the role of motivation and engagement champions who help to surface issues and possible solutions and who will meet regularly with senior management.</p> <p>There are regular and inclusive brainstorming opportunities on how ideas might be taken forward, including through alternative approaches, and pilot projects are actively encouraged.</p>
Appraisals and feedback	<p>Occasional performance discussions and annual appraisal discussions are mainly task related rather than forward looking and somewhat subjective. They may be used as an instrument of motivation on an individual basis rather than motivating better performance and engagement.</p>	<p>Regular performance discussions and appraisals are increasingly based on measurable objectives and tend to be evidence based and objective. They also pick up areas for training and development. They are not generally seen as motivational tools but as objective assessments of performance.</p>	<p>Regular performance discussions are seen as both a motivational and assessment tool within debt management. The appraisal system, though, is focussed on ensuring objective and fair outcomes. Review and analytical processes are in place to support that.</p>	<p>Frequent individual and collective performance discussions as well as appraisals are seen as integrated tools within debt management to motivate and engage and improve performance.</p>	<p>A tax administration wide strategy, agreed with staff, is in place as to how best to use a range of tools to support motivation and engagement and to enhance performance. Issues arising which impact motivation, engagement and performance are discussed on an inclusive and transparent basis.</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	<p>Appraisals are finalised on a one-to-one basis and not subject to wider review to ensure comparability and fairness of outcomes across staff. Indicative timetables may not always be followed.</p> <p>High-level staff surveys of tax administration staff satisfaction are conducted from time-to-time but this may not give detailed information about tax debt management staff views. The surveys may not always be anonymised sufficiently for staff to feel comfortable.</p>	<p>Appraisal outcomes are subject to basic review by HR staff to help ensure objectivity and fairness across teams. Appraisal processes, including timelines and appeals procedures, are clear and managers are under a responsibility to follow them.</p> <p>A small range of information on staff engagement and motivation levels is available from a regular anonymous survey. There are management discussions as to how best to address issues, which may involve some staff discussions, although there may be insufficient detail to understand drivers.</p>	<p>Adherence to appraisal processes and timelines are monitored centrally and breaches addressed. Anonymised outcomes from appraisals are communicated to enhance trust.</p> <p>A more detailed regular anonymous staff survey allows a good understanding of the main concerns of tax debt administration staff. Some follow-up discussions take place with staff to understand the underlying concerns where tax debt scores are low on absolute or relative measures. A plan to address major issues is put in place with responsibility for delivery clearly assigned.</p>	<p>The impact of appraisals on motivation and engagement of tax administration staff are reviewed annually and staff input sought periodically on how to address adverse impacts.</p> <p>The detailed anonymous staff survey is followed up with structured discussions with tax debt staff as to how to maintain or increase scores. Project teams are put in place to deliver identified improvements where appropriate and managers appraised on their efforts to address issues.</p>	<p>The impact of this strategy on tax administration objectives is measured through quantitative and qualitative analysis and results discussed with staff and any appropriate adjustments made.</p> <p>Regular high-level short anonymous surveys are conducted to identify emerging issues in addition to annual surveys. These regular surveys provide feedback on whether previous improvement plans are delivering results.</p>

Theme 4. – Collaboration and sharing of information

Sub-theme 4.1. – The management and sharing of information

37. This section covers both the sharing of information as well as data protection (which encompasses data security). The level of maturity on sharing is characterised as a move from silo management of data and a general lack of sharing, to more automatic sharing of information within tax debt management and the wider tax administration, to a more integrated data sharing model, including the increasing use of third party data. There may, of course, be constraints in law as regards what can be shared and with whom. Where there are legal constraints to the sharing of data, this may result in a lower level of maturity. This does not indicate any problem with the management of the tax administration itself, but rather that the legal lack of the ability to share can have impacts on effectiveness. This is something which can be brought to policy makers' attention. Maturity on data protection

is characterised as moving from rather loose oversight of adherence to data protection requirements and a lack of reinforcing management behaviours to a more robust system of oversight, albeit with some weaknesses at the individual level, to more automated “compliance by design” processes for controlling data protection.



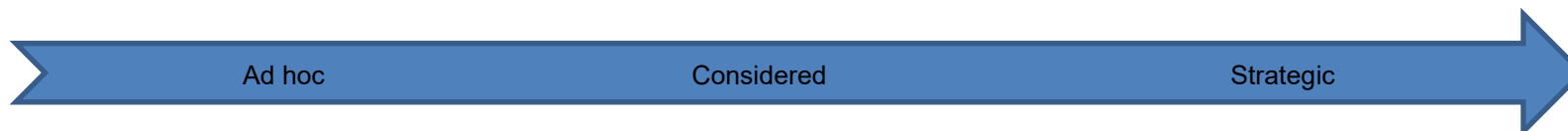
Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Descriptor	Some information is shared on a regular basis within tax debt management although often in paper form. Information sharing more widely is largely on request. Data protection requirements are not properly observed by a number of staff.	Most information is directly accessible within tax debt management. Some information is shared more widely. Training and recording requirements for data protection are in place but there are some weaknesses in oversight.	Most tax debt management information is visible in a common information management system. Information is increasingly shared more widely. Robust data protection requirements are in place with some weak spots.	Wider tax administration data is increasingly integrated into the tax debt management system. There is continuous monitoring for data protection breaches.	A multifaceted data sharing model is utilized amongst multiple stakeholders, incorporating wide use of advanced technology tools including in data protection processes. Data protection compliance is increasingly designed into systems.
Indicative Attributes					
Use and consideration of data sources	<p>There is extensive use of paper record keeping although some records will be scanned and some information entered manually into electronic files. While some basic information may be shared, data is generally managed in silos.</p> <p>Where data is not shared on a regular basis within tax debt management, it can be shared on request, although this may depend in large part on individual attitudes.</p>	<p>Most data is kept in electronic form. While most of the systems used across tax debt management will not be directly linked, most tax debt management information sets are directly accessible to tax debt management staff where needed for their jobs.</p> <p>There is a relatively open and facilitative culture for data sharing. Efforts are underway to remove administrative barriers between different parts of the tax debt management, supported by</p>	<p>Data generated by tax debt management is increasingly joined up in a common case management system allowing officers to see a wide range of information related to individual debtors.</p> <p>Information sets held within the tax administration which would be expected to help in the performance of tax debt management functions are identified and increasingly shared, although not fully</p>	<p>Data from elsewhere in the tax administration is increasingly integrated into tax debt management systems (for example information on bank accounts, related entities, assets etc) or on an accessible tax administration platform. Tax debt data is shared with the analytics function.</p> <p>Data sources outside of the tax administration are examined for their potential to assist in tax debt management, whether prevention, recovery or identifying hardship cases.</p>	<p>Data sources are fully integrated across the tax administration, allowing a holistic view of the taxpayer, including their history of payments as well as full use in analytic functions.</p> <p>Increasingly, data sharing agreements are in place with other government agencies (for example, debts owed to or payments made by other government departments). The case for and obstacles to</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	In general, there may be a lack of understanding or analysis of the usefulness and/or availability of other tax administration information for tax debt management purposes.	senior management.	integrated into tax debt management systems.	Case studies are developed and pilot projects carried out. Some external data protection agreements are in place. Where there are legal constraints, proposals for changes to legislation are examined in detail.	sharing information automatically with other parts of government is examined and legal options explored.
Data protection training and culture	Basic guidance in data protection is given but is general in nature and not regularly refreshed. General data protection policies will be in place but there is little supporting material or advice.	Staff receive basic training on organisational data protection obligations and practices as well as their own personal responsibilities. This is supported by high-level guidance and communication.	In addition to in-depth training, staff receive periodic top-up training on common data protection risks, including from the use of new technology (e.g. portable electronic devices). Detailed guidance is available.	In addition to training, the importance of data protection is reinforced through multiple channels (for example automatic reminders, multi-step confirmation, intranet support etc.).	A strong organisation wide culture of data protection is in place and reinforced by management behaviours at all levels. Staff feel a collective responsibility for the oversight of data protection.
Minimising and dealing with data protection breaches	Poor data security management is often observed. For example, it may be common to share passwords, leave files unattended or not shut down computers during breaks. Breaches of data protection will be escalated only where damage has occurred (e.g. criminal misuse). For other breaches, little action is taken	Identification and access management requirements and procedures are documented and communicated to relevant staff but there may be weaknesses in oversight and patchy adherence to standards. It is generally possible to trace access and changes to data to identified individuals. However, unauthorised transfer of data (for example to an external drive) is not automatically prevented or detected. Serious breaches in data protection are reported, such as loss of data or inappropriate disclosure. Minor incidents (for example	Control and management measures for secure storage and logged access to data are in place. These are subject to regular checks and comprehensive testing by the data protection team. There may be some weaknesses, particularly when staff are working externally (e.g. use of unsecure email, papers not secured). Serious breaches of data protection are reviewed immediately and consideration is given to issuing reminders or making changes to policy.	Control and management measures continuously monitor the use of data and flag potential breaches in real-time to management and data protection officers. Any breaches of requirements are generally logged. Managers consult with data protection officers on appropriate management	There is automated management and control of data protection risks through advanced analytics. This ensures continuous compliance in all areas of data processing including consent management, access management, data usage and communication. A wide range of contingency plans is in place to respond to data protection breaches. Any breach of data protection will be subject to internal audit

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	and management behaviours do not generally reinforce the seriousness of data protection.	not securing papers/computers in the office) are often unaddressed.	Less serious cases are expected to be dealt with through the management chain, although different approaches are taken by individual managers.	actions, including at the individual level.	and, where necessary, systems changes made as a matter of urgency.

Sub-theme 4.2. – Collaboration

38. This section covers collaboration by tax debt management with other parts of the tax administration and with external stakeholders which includes other government agencies, private sector organisations and international bodies. Elements of collaboration are contained in other elements of the maturity model and this section is intended to pick up the degree and nature of collaboration and the intended outcomes. Maturity is characterised by a move from rather ad-hoc and casual arrangements, to more active collaboration against considered objectives to a more strategic approach, including joining-up with other parts of the tax administration.



Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Descriptor	There is limited internal and external collaboration and much of that is either ad hoc or habitual without clear objectives. There are some weaknesses in governance.	There is regular internal and external collaboration, mainly by senior tax debt management, with a small set of internal and external stakeholders. Much of this is of an informal nature.	There is regular internal and external collaboration at multiple levels to deliver expected, although often intangible, benefits to tax debt management.	There is wide ranging internal and external collaboration in place with clear objectives to improve tax debt management outcomes. Informal collaboration is actively encouraged.	A strategy for internal and external collaboration is in place to improve outcomes across the tax administration, supported by a governance structure and strong collaborative culture.
Indicative Attributes					
Internal collaboration within the tax administration	Collaboration is generally only done when required to support cross-cutting project management rather than seeking new ideas for	Wider engagement across the tax administration is seen as positive thing to help move away from silo thinking, but this will often have vague	There is a good understanding of how other tax administration functions can impact tax debt management and occasional	Senior tax debt management participates in regular collaboration across the organisation in order to identify ways to improve tax	A strategy for internal collaboration is in place to support wider tax administration reform goals. A structure is in place to

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	<p>improving tax debt management.</p> <p>Informal collaboration is not seen to be valued highly by management and in general there is little feedback on new ideas.</p>	<p>objectives and lack focus and structure, with few concrete outcomes.</p> <p>Informal networks will exist but they may be somewhat exclusive. There is little management support in creating opportunities for greater informal collaboration.</p>	<p>meetings between relevant teams, primarily to share information and practices.</p> <p>Informal collaboration is encouraged in principle. There are some established networks and occasional events are organised to support informal collaboration. Much depends, though, on individuals or teams taking the initiative.</p>	<p>debt management outcomes. Clear objectives are set for collaborative discussions.</p> <p>Informal collaboration is actively supported and promoted at all levels through regular events, seminars, drop-in opportunities etc. Feedback and new ideas, as well as the establishment of new networks, are seen to be highly valued.</p>	<p>support collaboration with clear objectives and milestones with regular reporting to the EMT.</p> <p>There is a strong culture of informal collaboration to help achieve better outcomes across the organisation, supported at all levels and recognised in objectives and appraisals.</p>
Structured collaboration with external stakeholders	<p>The benefits of structured external collaboration are not clearly articulated and no assessments are done to inform choices.</p> <p>Senior tax debt management officers will have occasional structured collaboration with a small set of external stakeholders which they consider as their most politically important contacts.</p> <p>Assessment of the benefits of particular collaborative relationships are not generally done.</p>	<p>Collaboration will generally be decided by an assessment of the relative influence of stakeholders rather than the benefits to tax debt management.</p> <p>There is a fairly static set of stakeholders with whom there is occasional structured collaboration.</p> <p>Assessments of the overall benefits of particular collaborative relationships are only carried out where problems have arisen (such as breaches of confidentiality).</p>	<p>Senior tax debt management will set out principles to guide structured external collaboration, including benefits to the organisation, which will guide individual decisions.</p> <p>There will be regular structured collaboration with a range of stakeholders, including through formal networks. This may also involve joint working.</p> <p>High level assessments of outcomes will be conducted periodically, but largely confined to relationships which bring budgetary costs (such as membership of organisations).</p>	<p>Senior tax debt management will set objectives and priorities for structured external collaboration and will formulate an engagement plan.</p> <p>Strategic collaborative arrangements are agreed by senior tax debt management with key stakeholders and appropriately resourced.</p> <p>Assessments of collaboration will be done periodically based on outcomes against recommendations made to senior management.</p>	<p>A strategy for wide ranging external collaboration is in place to support wider tax administration reform goals.</p> <p>A tax administration wide governance structure is in place ensuring that external collaboration is well-managed, consistent, and has measurable objectives.</p> <p>Assessments of collaboration will be done regularly on the basis of measurable objectives and detailed feedback and active decisions made as to continuing or new relationships.</p>
Ad-hoc external engagement	Decisions on ad-hoc engagement (for example	Guidance is produced as to what level of pre-approval is	All ad-hoc engagement is cleared in advance with	Ad-hoc engagement will be reported to senior	Ad-hoc engagement is continuously monitored with

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	invitations to or from debt management officials) may not always be subject to oversight where there are no budgetary costs. The outcome or occurrence of these meetings may not always be reported.	required for ad-hoc engagement of different types although this may not always be followed. Records of meetings are expected to be produced but this may not always be enforced.	managers with the approval decisions documented. A summary of meetings attended and papers will generally be sent to managers and selected colleagues.	management and justified in accordance with the engagement plan. Interactions are reported to senior management and summaries and papers are generally widely disseminated within tax debt management.	periodic reporting to senior management on the substance as well as the frequency of engagement with stakeholders. Summaries are available and analysis of points raised by stakeholders periodically disseminated.

Theme 5. – Transparency, integrity and public trust

Sub-theme 5.1. – Integrity and prevention of infringements

39. This section covers integrity - the quality of honesty and having strong moral principles - and the prevention of infringements resulting from a lack of integrity. It looks at the administration wide aspects of culture, training, detection and prevention, as applied in the area of tax debt management. The different maturity levels reflect a move from a more passive expectation of integrity with limited supporting measures, to more active engagement and management of integrity concerns, to more embedded and systematic approaches to ensuring integrity.



Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Descriptor	General guidance is provided on the importance of integrity. Some general measures are in place to prevent and detect infringements although often they may not be very	Personal integrity is communicated to staff as a core requirement. Infringements are generally passively detected and major weaknesses often identified and addressed	Integrity is actively emphasized as a core requirement and supported by mandatory training and guidance. Effective auditing, reporting and oversight is in place and infringements are	The integrity of tax debt management is seen by all staff as their responsibility. A highly transparent and supportive culture is in place, focussed on reinforcing integrity and the prevention and detection of	Staff at all levels actively support a strong culture of integrity across the tax administration and robust processes are in place to proactively assess and prevent opportunities for
Indicative Attributes					

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	effective.	after the event.	increasingly actively detected.	infringements.	infringements.
Culture and training	<p>The importance of integrity in tax debt management is passively communicated through guidance to all staff and general expectations may be included as a requirement in contractual terms and conditions.</p> <p>There will be some basic guidance in expected ethical behaviours and reporting of infringements.</p> <p>Understanding of integrity issues in tax debt management staff will be patchy and heavily influenced by immediate management.</p>	<p>Personal integrity is communicated as a core attribute which everyone must meet at all times to remain employed in the tax administration.</p> <p>There is basic training on ethical behaviours on joining the tax administration, although not all staff may actually attend. Managers also receive mandatory training on disciplinary procedures.</p> <p>There is guidance in place on examples of unethical behaviour as well as on processes for reporting concerns.</p>	<p>The importance of integrity is actively emphasized by senior tax debt management and reinforced by management communications, including through a Code of Conduct.</p> <p>All staff receive mandatory and monitored training supporting integrity, for example ethical behaviours, security, reporting and disciplinary procedures. This is periodically refreshed (for example through online courses).</p> <p>In addition to guidance, where staff have uncertainties there are clear routes to make further enquiries (for example through managers, HR or responsible officers).</p>	<p>Staff fully understand and commit to their responsibilities to act with integrity in the service of the public and to report those who do not. This is strongly reinforced by management and corporate behaviours.</p> <p>In addition to mandatory training, a member of the senior debt management team assumes the role of 'ethics champion', taking actions to promote ethical behaviour and to ensure that policies and procedures are of a high standard.</p> <p>The guidance will also reflect more specialist areas covered in the additional training opportunities.</p>	<p>Ensuring integrity both through actions and the design of processes is seen by all staff as their professional responsibility and actions to promote integrity are regularly reviewed.</p> <p>Mandatory training on integrity is supported by other more specialist training opportunities (for example on how to identify signs of suspicious or inappropriate activity and effective prevention of infringements etc.)</p> <p>Questions and concerns on integrity issues will be supported by an IT tool (for example a virtual chat bot) making it easier for staff to investigate appropriate actions in a confidential manner.</p>
Prevention and detection	<p>Staff may not be aware of any process for raising integrity concerns (whether about themselves or others) and may worry about whether reporting will be kept confidential. Where reporting happens, feedback may not always be provided.</p>	<p>There are open interaction channels between HR and staff for discussing integrity issues and reporting suspected misconduct. Staff may lack confidence about the potential impact on them, in particular when reporting on more senior management.</p>	<p>In general, mutual respect and trust between management and staff will also allow staff to feel comfortable about raising issues including for onward reporting. Where concerns remain, it will be possible to report to a specified officer within the tax administration.</p>	<p>In depth training will be provided for managers in handling integrity issues in a confidential way. Confidentiality is strictly enforced.</p>	<p>Staff will also be able to report concerns to a person independent of the tax administration where there are concerns about repercussions, urgency or detriment to the individual or organisation.</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	Some internal audit checks will be done on a periodic basis against set requirements but no formal structure will be in place to proactively identify and rectify structural weaknesses in the system of internal processes.	Some risk assessment is in place to identify major operational risks from infringements and possible operational remedies (rather than systemic changes) but this is not comprehensive. Recommendations for improvements are made to senior management.	Operational risks which might arise in the area of tax debt management from infringements are identified, recorded and periodically reviewed. For each risk identified, measures have been defined and applied to manage it. Input is sought from appropriate independent functions (such as risk and internal audit).	A plan is agreed by senior managers for proactive internal audit programmes in areas of identified risk with the aim of adapting systems or procedures to minimise opportunities for infringements and to identify breaches.	Staff are consulted on the design of appropriate transparency measures, process requirements and restrictions to minimise opportunities for misconduct. This included developing “flags” which can detect possible infringements automatically including through the use of advanced analytics.

Sub-theme 5.2. – Managing public trust

40. This section covers activities done to maintain and build public trust in tax debt management. While the actual level of public trust is important to consider in thinking about maturity, it is not in itself determinative of the level of maturity in managing public trust. It can be the case that public trust is very high in some jurisdictions but it may nevertheless be highly susceptible to shocks, both predictable and unpredictable. Such shocks, if not actively managed, can potentially have long lasting effects on public perceptions and, in the worst case, on attitudes to voluntary compliance. The maturity model therefore looks at how prepared the tax administration is in its understanding of the drivers of, and risks to public trust, the attention it pays in areas such as communication, complaints handling and training, and how well it is prepared to respond to events which may undermine trust. Maturity in this model is characterised by a move from more passive and reactive management of public trust, to more active monitoring and planning for events, to a more dynamic system of managing public trust across the tax administration.



Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Descriptor	Public trust is considered important by senior management but the level	Maintaining public trust is a core objective of tax debt management and policies	The importance of maintaining and enhancing public trust is emphasised	Public trust is increasingly managed proactively with wide ranging contingency	Public trust is proactively monitored and managed across the tax

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Indicative Attributes	and impacts are not well measured and major incidents are managed reactively.	and processes are designed to protect and repair public trust.	by management at all levels, with major risks identified and some contingency planning in place.	plans and through collaboration with other stakeholders.	administration, with increasing use of advanced technology.
Understanding and monitoring public trust and dealing with events	<p>There is little analysis of the drivers of public trust which is generally assumed to be relatively stable in the absence of external shocks or scandals.</p> <p>Statistics are kept on complaints and action taken to examine any significant increase and to identify whether changes to training and guidance are needed.</p> <p>Protocols for how to deal with major events impacting public trust may be absent or lack clarity and the general response may often be “wait and see”.</p>	<p>Taxpayer satisfaction surveys are carried out on a periodic basis as well as analysis of complaints and other performance indicators.</p> <p>Where taxpayer satisfaction is low or reducing, the senior tax debt management team will look in more detail at the issues and make recommendations.</p> <p>Senior management will quickly examine major issues although public responses may be confined to general public statements.</p>	<p>Based on experience over time, the main elements of assuring and maintaining public trust in tax debt management are catalogued and measurements kept. (For example, this may cover hardship cases, mistakes, rudeness or aggressive behaviour, systems reliability etc.)</p> <p>Senior management regularly discusses actions that can be taken to make durable improvements, for example changes to processes, communication or contingency planning.</p> <p>Quick reaction mechanisms and protocols are in place to consider possible multifaceted responses to major issues impacting public trust, including negative news stories, leaks, systems issues etc.</p>	<p>There is an increasing focus on the perceptions of tax debt management and their causes (in addition to the monitoring of statistics). This will be periodically examined through the use of surveys, focus groups, analysis of press coverage etc.</p> <p>Attention is paid to how to address perceptions on an ongoing basis in addition to maintaining good service levels. This will involve some specialist support and research on how similar organisations manage public trust.</p> <p>Quick reaction mechanisms are supported by detailed contingency plans for how to deal with a wide range of events which may impact public trust.</p>	<p>A tax administration wide analytics platform is in place to monitor a range of inputs related to taxpayer trust, for example social media reporting, evidence of taxpayer frustration (missed calls, abandoned e-service interactions), and more general issues impacting trust.</p> <p>Predictive modelling is increasingly used to suggest where and what actions might be taken in response to events impacting public trust, including consideration of proactive adjustments on the basis of leading indicators.</p> <p>Contingency planning also involves interactions with other government agencies and stakeholder groups.</p>
Training and guidance	Staff are given basic training in dealing with the public in a professional, courteous and respectful way although this is	Training is provided to staff on how to engage with taxpayers in a range of situations as well as negotiating skills. Staff interactions with the public are	Refresher training on how to interact with the public in difficult situations is periodically undertaken. Staff interactions with the public are	A culture of continuous learning on interaction with the public is supported including through peer learning and feedback.	Behavioural insights will be used both to inform general communication as well as training on interactions with individual taxpayers (including

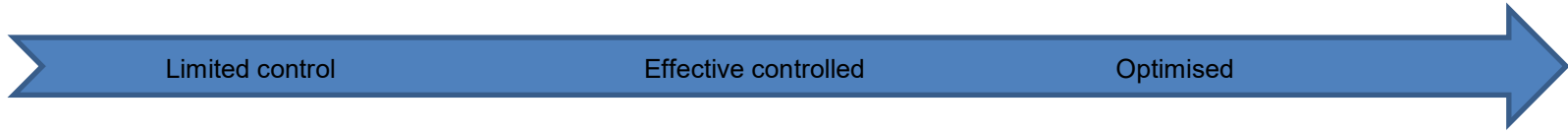
Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	<p>not regularly monitored.</p> <p>Guidance is available covering common issues. Where difficulties are encountered with difficult customers and situations, it is not always possible to hand over to more experienced or senior staff.</p>	<p>occasionally monitored.</p> <p>Guidance and FAQs covering a range of situations are available. Colleague and/or management support is continuous during the early period, and feedback is routinely given.</p>	<p>regularly monitored and constructive feedback given.</p> <p>Staff with public facing roles have continuous access to colleague or management support and comprehensive guidance and FAQs are available and regularly updated. Counselling and stress management is available on request.</p>	<p>Interactions with taxpayers are usually recorded and used to provide feedback as well as monitor staff welfare.</p> <p>Staff are supported increasingly by technology and new tools, including prompted scripts, the use of behavioural insights and live chat with colleagues.</p>	<p>oral and written communication).</p> <p>The increasing use of virtual assistants to provide live interactions with taxpayers, including 24/7, is carefully monitored for its impact on taxpayer satisfaction. Triggers for quick escalation to staff are built in.</p>
Complaints handling	<p>Complaints which are not taken forward through the formal complaint process, for example negative feedback, are generally ignored.</p> <p>Formal complaints are generally acknowledged within a reasonable period although timetables for complaints handling may not always be adhered to.</p> <p>Reviews of complaints handling are carried out when numbers increase or there is a significant deterioration in response times.</p>	<p>Staff are expected to discuss negative and positive feedback with managers although this may not always be done.</p> <p>Where formal complaints are made by taxpayers, the taxpayer is quickly informed of the process, timelines and outcomes.</p> <p>Reviews of complaints handling are periodically undertaken, both of the process and outcomes, and recommendations made.</p>	<p>Staff generally record feedback and may record the main elements of negative feedback.</p> <p>Taxpayers are informed of the process and timelines by electronic means where possible and provided with updates where there are delays.</p> <p>Reviews of complaints handling also examine the causes of complaints and identify options for changes to process, guidance or interactions with taxpayers.</p>	<p>Where negative feedback is received, taxpayers are offered the opportunity to provide more details. This is increasingly done on a proactive basis, for example through mini-surveys or call-backs which try to distinguish the nature of the concerns.</p> <p>Taxpayer feedback is actively sought on responses to complaints in a sample of cases and any appropriate changes to complaints handling considered.</p> <p>Reviews of complaints, including their correlation with other factors (such as rising debt levels, wider trust issues etc.) is used to inform a broader understanding of taxpayer perceptions.</p>	<p>Where negative feedback is received, there is quick escalation to try and resolve the issue and to minimise negative feelings towards the tax administration at the point they arise.</p> <p>Interactions with taxpayers on complaints increasingly uses behavioural insights to inform the process, the form of responses and follow-up.</p> <p>Detailed analysis of complaints, including the degree of anger or frustration, underlying causes etc. informs the wider analysis of public trust.</p>
General communication	Basic information on tax debt	A wide set of tax debt	Communication on tax debt is	A communication strategy on	Analytics will be used to

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	deadlines is on the tax administrations website with more detailed information on payment options available from tax offices and/or in paper form (which may be available or supplemented through other channels, including non-profit organisations).	management information is posted on the administration's website setting out basic guidance on the deadlines for making payment, the penalties for non-payment of debt and options in case of difficulties.	seen as a priority and resource is put into designing the website to allow easy navigation for taxpayers to understand deadlines and options. Consideration is given to the effectiveness of communication channels for taxpayers who may be at risk of hardship (for example elderly taxpayers or those on social welfare) and there may be partnering with external organisations.	tax debt management is also drawn-up with the aim of enhancing understanding of taxpayers as to how to avoid debt, the availability of help in hardship cases and why recovery of tax debt is important for public revenue and fairness. A proactive engagement plan will be in place as regards representative groups (for example small business associations, trade associations, citizens' advice groups, debt counselling organisations etc.).	inform the development of a multifaceted communication strategy to enhance public trust in tax administration. Increasingly technology tools such as artificial intelligence will supplement general communication, for example through the use of virtual assistants covering most tax issues.

Theme 6. – Financial and IT capability

Sub-theme 6.1. – Financial management

41. This section covers the role of senior tax debt management in the setting and control of budgets necessary to meet tax debt management strategic and operational goals in the most cost-effective manner. It is assumed that the overall budget itself will be set centrally or by another body (e.g. a Finance Ministry). Maturity in this area is therefore characterised as regards budget setting by the engagement of the tax debt management function in influencing its budget, moving from relatively unsophisticated budgetary analysis based on incremental changes, to more robust processes based on understanding of the changing risk picture and financial drivers of outcomes. Maturity on the internal allocation of the budget within the tax debt management function is characterised as a move from inflexible structures, incomplete reporting and weak incentives for effective budget management to greater flexibility, full reporting, including alignment with operational reporting, and strong incentives to deliver better outcomes.

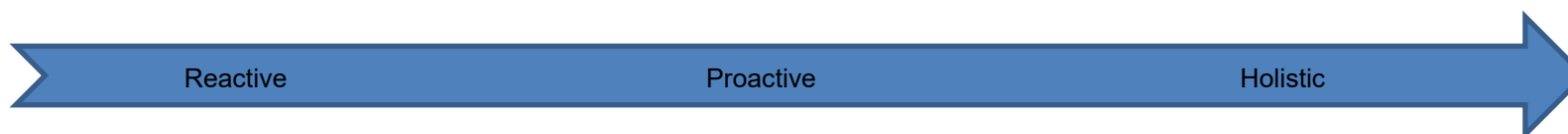


Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
Descriptor	Budget planning is relatively unsophisticated and financial management information gaps make it difficult to respond to unforeseen events.	Budgets are set based on a good understanding of past outcomes and recognition of possible risks although there is a limited ability to make adjustments in year.	Budgets are set through a robust process against objectives, including identification of the main risks, and it is possible to reallocate resources within year to meet objectives.	Financial drivers and risks are well understood and the senior tax debt management team has the flexibility and information to adjust budgets rapidly in order to improve outcomes.	Resources are allocated efficiently across the tax administration as a whole and can be changed quickly to improve outcomes on the basis of real-time information.
Influencing the setting of the budget	Budget proposals are agreed by the senior tax debt management team by reference to the budget from the previous year. Adjustments are made to take account of significant expected changes needed to meet annual objectives (for example staff numbers, new equipment or IT etc.) There is some risk assessment but this mainly focuses on known events (for example a change of government, already planned changes to IT, incoming changes to the law etc.).	Budget proposals are agreed by the senior tax debt management team following an analysis of the outcomes against the delivery plan of the previous year and the impact of the budget on those outcomes. There is some risk assessment against all of the major elements of the strategic plan but this is somewhat broad brush rather than driven by detailed analysis of the underlying risks.	The senior tax debt team agrees budget proposals through a bottom-up and top-down process which is informed by input from managers as well as cross-cutting functions (for example the financial management team, HR and IT). The main risks are clearly identified against each area of the budget. There is some scenario planning and areas flagged to the central finance team which may require in-year changes (for example IT project overruns, systems problems, staff turnover).	The senior management team, supported by a bottom-up process and analytics, sets out budget proposals based on an in-depth understanding of the financial drivers for meeting the tax debt management strategy. A wide range of internal and external risks are identified and the consequences of increasing or decreasing the budget allocation in particular areas is modelled.	The tax debt management budget is set based on the optimal allocation of resources to achieve the wider tax administration strategy. This is informed by the use of advanced analytics. There is a detailed mapping of risks and the impacts on objectives as well as analysis of how budgets could be adjusted to minimise impacts. This is supported through advanced analytics.
Allocation and effective use of the budget	Incentives for the effective management of budgets to achieve objectives are weak as a result of unclear delegations and/or rigid structures which make it difficult to allocate and use	Resources can be adjusted to some degree either by individual managers or on request by the central finance, but there are limitations which reduce overall incentives for effective management. (For	There are clear decision making policies in place for approval of spending under each of the budget lines and delegations are clearly communicated to the responsible staff. The	The governance arrangements for control of budgets is designed to maximise flexibility and incentivise all staff to manage resources in an efficient manner in order to improve	Predictive modelling is increasingly used to identify how to increase performance against objectives across the tax administration through budget changes or reallocations.

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	<p>resources most effectively.</p> <p>Staff are not generally involved in budget setting nor do they feel ownership of the management of resources.</p> <p>Policies and procedures for reporting expenditure are not always checked or enforced and limited training is provided.</p> <p>Headline budgetary information is provided to the senior tax debt management team at least every six months. There is no alignment between financial reporting and reporting on achievement against objectives.</p>	<p>example it may not be possible to use underspends in some areas for other activities.)</p> <p>There is good communication between managers and staff on the effective use of resources.</p> <p>Managers occasionally check adherence to policies and procedures and training is available to staff.</p> <p>There is at least six monthly reporting of performance against the annual budget to the senior management. An attempt is made to align financial reporting and reporting on some aspects of the delivery plan, in particular on larger projects.</p>	<p>governance structures allow for some flexibility in reallocation of resources to meet objectives although the process may be cumbersome.</p> <p>Teams and managers are encouraged to find time to look at ideas for cost savings and more effective use of resources.</p> <p>There is mandatory training in policies and procedures for reporting and this is regularly checked by managers and periodically by internal audit.</p> <p>There is at least quarterly reporting against forecast budgets for the period and it is possible to broadly match spending to achievement against the delivery plan.</p>	<p>tax debt management outcomes.</p> <p>A strong culture of effective use of resources exists at all levels and there are regular discussions of how to improve processes. This is recognised in objectives.</p> <p>Payments have to done through a central recording system and training is mandatory.</p> <p>The senior management team receives monthly updates on spending against forecast and this is aligned to reporting on achievement against the delivery plan.</p>	<p>Staff are highly flexible as regards working areas and fully support the effective use of resource in the organisation as whole.</p> <p>Information on spending and operational outcomes will automatically be incorporated and matched in a central reporting system.</p> <p>Real-time budget information is available to the senior management team and this is fully integrated with reporting of achievement against the delivery plan.</p>

Sub-theme 6.2. – Enhancing IT capability

42. This section covers the processes in place for reviewing and enhancing IT capability to improve tax debt management outcomes. It does not look at current IT capability which is contained in other parts of the maturity model (for example in looking at how outcomes are achieved in engaging with taxpayers, maintaining public trust and performance management). Maturity is characterised as a move from accepting the IT tools on offer (for example new computers with enhanced functionality), to exploring options for useful additional tools or functionality, to more fundamental assessments of how IT tools can be used to achieve a paradigm shift in how tax administration operates.



Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
<p>Descriptor</p> <p>Indicative Attributes</p>	<p>Senior tax debt management is generally reactive to the introduction of IT tools in the wider tax administration and does not take a proactive position on how to enhance tax debt management through better IT capability.</p>	<p>The senior tax debt management team is aware of the efficiency advantages of the more effective use of IT tools and explores initiatives as to how to use existing tools better.</p>	<p>The senior tax debt management team periodically examines how enhanced IT tools can achieve better tax debt outcomes for the tax administration and taxpayer.</p>	<p>The senior tax debt management team, together with other parts of the tax administration, takes a holistic view of how tax administration IT tools can improve outcomes and develops a medium term strategy.</p>	<p>A data-driven and taxpayer thinking culture exists across the tax administration which seeks to integrate with taxpayers' natural systems to maximise compliance and minimise burdens.</p>
<p>Enhancing IT capability</p>	<p>Changes to basic IT capability are made independently by the IT function looking across tax administration as a whole and there is limited tailoring of different needs of different functions.</p> <p>When new IT is introduced, there is some training on different functionalities but not related to use in tax debt management specifically.</p> <p>Improvements in the use of existing IT tools is generally driven by staff who have greater familiarity with IT and some staff may struggle with new IT.</p>	<p>Tax debt management staff are involved in discussions with IT before changes are made to consider the specific issues of tax debt management.</p> <p>Staff are encouraged to look at how better use can be made of existing systems, for example improvements to the website and taxpayer communications, better recording and sharing of data etc.</p> <p>The IT department is able on request to provide some additional tools such as spreadsheets, macros and external software packages.</p>	<p>An assessment is done by tax debt management together with IT staff of the strengths and weakness of the current IT capability covering both internal systems and e-services for taxpayers.</p> <p>A wide range of staff are involved in discussions on the use of current IT tools, as well as their limitations, and generate ideas for improved use of IT and additional functionality.</p> <p>Any necessary or desirable improvements to meet the tax debt management strategy are discussed with the IT department and fully costed options are presented to the EMT.</p>	<p>Periodic in-depth reviews are undertaken of how IT tools can best be used at different stages from preventing tax debt arising to recovery and enforcement.</p> <p>Research is undertaken on the effective use of IT by comparable organisations, including through discussions with taxpayer representatives.</p> <p>A medium term IT strategy is drawn-up in close collaboration with the IT department and involving other related areas of tax administration.</p>	<p>The tax administration continually reviews how it can best connect with taxpayers' evolving ecosystems (including third parties and other government agencies).</p> <p>The tax administration plays a leading role in development of taxpayer ecosystems through interactions with taxpayers, advisers, software developers etc.</p> <p>The IT platforms are flexible allowing adjustments, including adding data sources or functionality, to be made without fundamental redesign.</p>

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	Some sharing of best practice takes place but in general there is a silo rather than collaborative culture.	Sharing of best practice is encouraged across tax debt management as well as peer-to-peer training.	Senior tax debt management promote a culture of IT awareness and encourage training and development in IT and analytical skills.	Tax debt management staff are fully involved in consideration of how best to use new and existing IT tools, including which processes might be automated.	Most tax administration staff are supportive of the use of IT tools to help achieve a transformation in tax administration and understand and adapt to their changing roles.

Annex A. Tax Debt Management Maturity Model – self-assessment record sheet

Jurisdiction name:

Process

Please complete the appropriate boxes related to process:

Appointment of facilitator	Y/N
Number of tax debt management staff in the self-assessment group	
Appropriate distribution of grades	Y/N
Involvement of official(s) from other areas of the tax administration	Y/N (please comment)
Time taken in hours to complete the self-assessment	

Self-assessment record

Please complete the table below by marking the appropriate boxes with an X based on your self-assessment. Please only include one X per row.

Please send the completed table to the Forum on Tax Administration Secretariat at FTA@oecd.org. Please provide an overall mark for each sub-theme as well as each of the indicative attributes where possible. (Where the indicative attributes record different levels of maturity, please take a judgement as to the appropriate overall mark for the sub-theme based on a “best fit”.) Please could you also consider the open questions at the end of the document.

Theme 1. Strategy and Strategic Principles

1.1. Setting debt management strategy	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Process					
Content					
Communication					

Supporting Commentary on overall sub-theme mark:

1.2. Engagement with taxpayers before due date	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Communication channels					
Segmentation					
Payments					
Precautionary measures					

Supporting Commentary on overall sub-theme mark:

1.3. Maximising collection before enforcement measures are taken	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Segmentation					
Engagement by the administration					
Contact by taxpayers					
Escalation					
Offsetting					
Payment plans					

Supporting Commentary on overall sub-theme mark:

1.4. The effective use of enforcement tools	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Choice of enforcement tools					
Monitoring and evaluation					
International recovery					
Supporting Commentary on overall sub-theme mark:					

1.5 Decision making on recoverability	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Decision making on recoverability					
Recording/follow up					
Supporting Commentary on overall sub-theme mark:					

Theme 2. Governance and performance management

2.1 Setting and governance of delivery plans	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Decision taking					
Risk management					
EMT oversight					
Supporting Commentary on overall sub-theme mark:					

2.2 Performance management	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Development and collection of performance indicators					
Use of performance indicators					

Supporting Commentary on overall sub-theme mark:

Theme 3. Workforce: skills, engagement and culture

3.1 Skilled and knowledgeable staff	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Skills development					
Training provision					

Supporting Commentary on overall sub-theme mark:

3.2 Motivation and engagement	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Recognition					
Engagement					
Appraisals and feedback					

Supporting Commentary on overall sub-theme mark:

Theme 4. Collaboration and sharing of information

4.1 The management and sharing of information	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Use and consideration of data sources					
Data protection training and culture					
Minimising and dealing with data protection breaches					

Supporting Commentary on overall sub-theme mark:

4.2 Collaboration	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Internal collaboration within the tax administration					
Structured collaboration with external stakeholders					
Ad-hoc external engagement					

Supporting Commentary on overall sub-theme mark:

Theme 5. Transparency, integrity and public trust

5.1 Integrity and prevention of infringements	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Culture and training					
Prevention and detection					

Supporting Commentary on overall sub-theme mark:

5.2 Managing public trust	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Understanding and monitoring public trust and dealing with events					
Training and guidance					
Complaints handling					
General communication					

Supporting Commentary on overall sub-theme mark:

Theme 6. Financial and IT capability

6.1 Financial management	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Influencing the setting of the budget					
Allocation and effective use of the budget					
Supporting Commentary on overall sub-theme mark:					

6.2 Enhancing IT capability	Emerging	Progressing	Established	Leading	Aspirational
Overall Sub-theme Mark					
Enhancing IT capability					
Supporting Commentary on overall sub-theme mark:					

Additional questions

Q1. Are there some of the indicative attributes or descriptors which you feel are misplaced or wrong, or are important attributes that you think are missing?

Q2. Are there areas where you think there is a lack of clarity as regards the difference between adjacent maturity levels?

Q3. Are there areas where you think the language is unclear or ambiguous?

OECD Tax Administration Maturity Model Series

The Tax Debt Management Maturity Model

The newly launched OECD Tax Administration Maturity Model Series sets out descriptions of capabilities and performance in particular functions or sets of activities carried out by tax administrations across five discrete maturity levels. The intention of this Series is to provide tax administrations globally with a tool to allow them to self-assess their current level of maturity and to facilitate consideration of future strategy, depending on a tax administration's unique circumstances and priorities.

The *Tax Debt Management Maturity Model* covers one of the major tax administration functions, employing around 10 per cent of tax administration staff and dealing with outstanding collectible debt of around EUR 820 billion across OECD Forum on Tax Administration (FTA) members (2017 figures). The model was developed by a group of FTA members and refined through a pilot undertaken by a wide range of tax administrations, including some developing countries. This publication sets out the results of that pilot which allows administrations using the model to compare their own maturity in the different aspects of tax debt management to that of their peers.