The Covid-19 emergency will affect the lives of many people around the globe. Its potential duration, combined with the impact on tax administration staff and taxpayers will bring unique challenges in managing the many different elements involved in ensuring continuity of critical activities and the safety of staff and customers. The suggestions below are not recommendations but are intended to assist tax administrations globally in their consideration of measures to help ensure delivery of their core functions and services during a period of possibly severe capacity constraints.

GOVERNANCE ARRANGEMENTS
Robust and well-understood decision making processes in place, including quick reaction mechanisms and clear delegations in case of absences.

SCENARIO PLANNING
Scenario planning and testing to support the production of dynamic business continuity planning, including for worst-case scenarios.

IDENTIFICATION OF CRITICAL AND NON-CRITICAL ACTIVITIES
Clear prioritisation of actions and planning through developing an understanding of what is critical for taxpayers and other parts of government, what is highly desirable and what can be deferred.

UNDERSTANDING CRITICAL VULNERABILITIES
A risk management plan to support core activities, for example IT systems and maintenance, security, identification of key staff as well as mitigating actions.

STAFF AND TAXPAYER SAFETY
A good understanding of the workplace transmission risks for staff and customers and appropriate mitigating actions and their consequences.

REMOTE WORKING
Establishment of policies on remote working, understanding how they will operate, what support mechanisms will need to be in place and vulnerabilities.

CONTACT ARRANGEMENTS
Updating of the contact details of staff and mechanisms for reporting sickness or other absences (such as for caring), including policies on what to do in cases of non-response.

COMMUNICATION
Mapping the main routes and timing of communicating with staff and with taxpayers about changes in services or processes when they occur.

TRAINING AND REDEPLOYMENT
Understanding training requirements and putting in place training arrangements for dealing with new ways of working as well as for staff redeployments.

RECRUITMENT AND RETENTION
Consideration of asking retiring staff to remain in place and/or bringing back recently retired staff as well as development of policies on recruitment and contracting-out during the crisis.

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