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**](mailto: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

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| 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

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| --- | --- | --- | --- | --- | --- |
| 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

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| 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

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| --- | --- | --- | --- | --- | --- |
| 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

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| --- | --- | --- | --- | --- | --- |
| 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

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| 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? |
|  |