

FORUM ON TAX ADMINISTRATION

New ways of Working Series

Agencia Estatal de Administración Tributaria of the Kingdom of Spain

Integral Digital Administration (ADI): A new approach to taxpayer service

BACKGROUND



The Spanish Tax Agency's (AEAT) Strategic Plan for 2020-2023 envisaged, as one of its principal measures, the development of a new model to interact with taxpayers remotely and to provide information services, the so-called Integral Digital Administration (ADI, by its Spanish acronym). Though it was already being prepared prior to the COVID-19 pandemic, the ADI became a crucial means of service delivery during the pandemic.

Source: Spain – Spanish Tax Agency (2021)

SPAIN'S INTEGRAL DIGITAL ADMINISTRATION (ADI)

The ADI has been designed as AEAT's virtual counter to provide customized and remote information and assistance services on a 24/7 basis. It offers a wide range of information and assistance, from the resolution of general queries to information on specific taxpayer files, as well as assistance in complying with tax obligations and the preparation and submission of tax returns. The expected benefits of the ADI are to:

- **Provide high quality services to taxpayers.** The model has been designed to provide a high quality service, delivered by skilled officials. This will mean a more consistent application of the rules, helping

to deliver legal certainty. To protect sensitive data, network security and all taxpayer's rights are guaranteed in the same way as in the physical Tax Office environment through highly secure electronic identification systems.

- **Assist taxpayers through multiple channels.** ADI is a multichannel service incorporating many of the different communication tools that modern technology offers (e.g. virtual assistants, instant chats, video-calls, click-to-call button on the website). This optimizes and streamlines assistance to taxpayers. A holistic approach has been followed when setting up this new assistance model, since the services provided by the ADI are integrated into the rest of the AEAT functionalities and procedures.
- **Streamline the whole service management and delivery.** AEAT has created a central unit within the Tax Management and Assistance Department (central services) to manage the service and monitor and evaluate its performance. The unit also coordinates and standardizes criteria to provide consistent services to taxpayers, manages workloads and adjusts the capacity of the digital administration as appropriate.

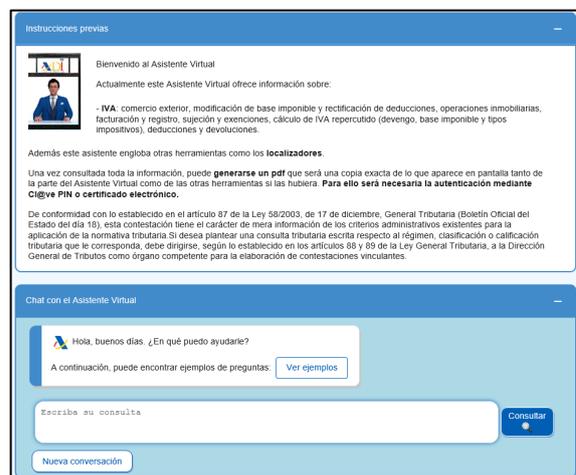
The centralised control and organisation of these services enables the central services to improve and review their quality, as well as developing IT tools and up-to-date training as appropriate. This training and information is provided to the staff of the 248 front offices to increase the quality of the service and homogeneity in its provision.

ENSURING COEXISTENCE OF ADI AND TRADITIONAL SERVICES

In the launch strategy of the ADI, AEAT had to consider that the creation of such a comprehensive service posed some coordination challenges to the services that were already in place to assist taxpayers. Previously, AEAT offered personal assistance in the Tax Offices and a high standard of different self-service options. The ADI complements traditional assistance sources with a third option, which brings together the best of each channel.

Until the launch of the digital information and assistance project, AEAT provided face-to-face services through the 248 offices open to the public and, additionally, through a Call Centre that provided these services almost exclusively by telephone. Within the implementation framework of the ADI, the 248 offices remain open to provide face-to-face assistance to offer the same service so that, if the taxpayers desire, they can come to the AEAT premises to receive assistance from specialized staff.

It is planned that the Call Centre will be gradually transformed into an ADI, with the implementation of new channels to serve taxpayers, and that new centres will be created to provide additional support to taxpayers.

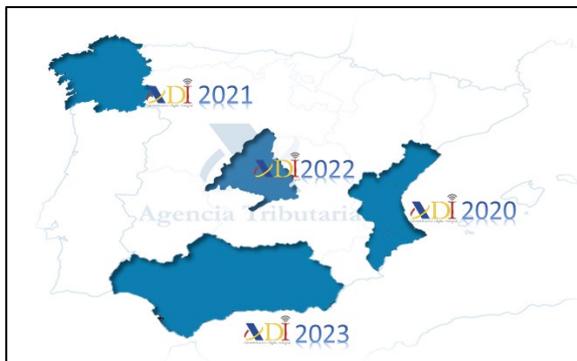


Source: Spain – Spanish Tax Agency (2021)

ADI is, therefore, an extension of the service provision offered by the tax administration rather than a transfer from the face-to-face offer. Skilled employees offer assistance during longer hours (from 9 a.m. to 7 p.m.) in addition to the 24-hour operation of the digital services that do not require direct and personal intervention by employees.

Taxpayers are able to choose the most convenient mode of communication (face-to-face and remote), according to their circumstances, their availability, their knowledge and their degree of digitisation. Although ADI assists

taxpayers from all over the national territory, four regional headquarters will be established in Andalusia, Galicia, Madrid and Valencia.



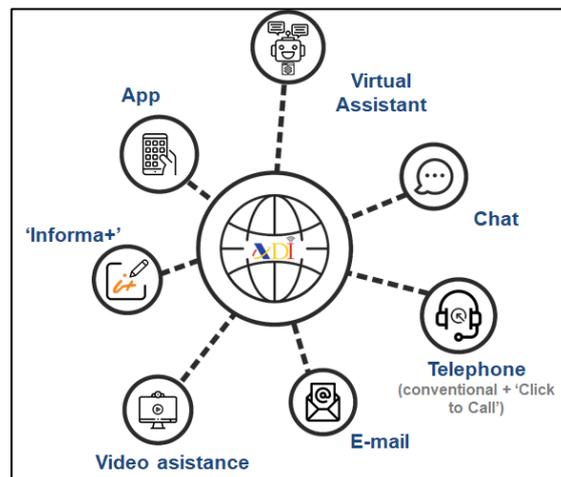
The geographical distribution allows feedback to be obtained from across the country to help improve services, exchange experiences and learn from good practices with the aim of achieving the same high level of service across all offices, whether face-to-face or through digital and telephone communications.

Source: Spain – Spanish Tax Agency (2021)

MULTI-CHANNEL SERVICE PROVISION

The coexistence of the different service channels (face-to-face and non-face-to-face) allows for flexible digitalisation. The non-face-to-face service (electronic or telephone) complements the face-to-face service, adapting to the degree of digitalisation of each taxpayer.

As an example, if the taxpayer is filling in a self-assessment form on the website and stops for a few seconds, it can be understood that he/she may not know how to continue filling it in and that he/she may need help. In addition, as they are already using an electronic service, different digital services can be offered, such as chat or forms. This assistance is offered to the taxpayer before he or she asks for it, using a banner with the slogan “May I help you?” After several seconds without activity, a help icon will appear on the page to offer the possibility to communicate by chat with specialized staff, to make a telephone appointment or to access explanatory information from virtual assistants.



Source: Spain – Spanish Tax Agency (2021)

This gradual digitalization allows the Tax Administration to provide various services proactively to the taxpayer without necessarily the need for the taxpayer themselves to seek that help or request it.

Source: Spain – Spanish Tax Agency (2021)

Finally, ADI provides information to the taxpayer who has received a communication, requirement or tax settlement from the administration. On this occasion, the initiative comes from the administration, which knows the profile of the taxpayer to whom it is addressed. This allows that, at the same time that the documents are

sent to the taxpayers, the service is offered to them through the channels considered most appropriate, according to the taxpayer's characteristics.



In this sense, if requests are sent to large multinational companies, the preferred form of assistance that will be offered will be in electronic form, for example chat or e-mail. In the case of individuals who do not file tax returns, one of the preferred methods would be by telephone.

By analysing the taxpayers' degree of digital development and characteristics, the channels that best suit their degree of digitalization can be offered as a priority.

Source: Spain – Spanish Tax Agency (2021)

To face all the challenges arising from the coexistence of different tax assistance channels, it is important to bear in mind that maintaining a multiplicity of channels and services is costly from the point of view of human and, even more, technological resources. For an efficient operation, the service needs must be adequately and accurately sized, so that the possible demands for each channel may be met.

To use all the advantages offered by the system, flexible digitalization and tailor made attention requires a deep analysis of the specific taxpayer to be undertaken to identify their characteristics and capabilities. An inadequate analysis could lead to offering undesired attention channels and, therefore, to a drop in the quality of the service provided.

CONCLUSIONS

The Integral Digital Administration (ADI) complements the front offices in their service and assistance to taxpayers. The Spanish Tax Agency does not impose their use, but rather offers a new way of supporting taxpayers in a simpler, more flexible and personalised way.

Taking into account that the level of digitization of society is very varied (it differs in different age groups or in geographical areas with different economic development), the multiple channels within ADI can adapt to the level of digitization of each taxpayer, offering appropriate channels that can be used by all taxpayers, from the telephone to virtual assistants.

Prior review of the taxpayer profile is essential in order to offer each taxpayer the most appropriate means of providing the service, so that all the material and personal capacities of the Tax Agency can be better used and the quality of the service can be increased over time.

Further Information about ADI

- Check out this [video](#) for more information on the Integral Digital Administration.
- Check out this [video](#) to know more how the virtual assistance, the telephone assistance and the webpage services of AEAT
- Find out more details on the ADI through clicking on [this presentation](#)

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