



S E M I N A R

DIGITAL TAX ADMINISTRATION:

HARNESSING THE POWER OF TECHNOLOGY

**INTER-AMERICAN DEVELOPMENT BANK
(IDB)**

**GLOBAL TAX POLICY CENTER AT THE VIENNA UNIVERSITY
OF ECONOMICS AND BUSINESS
(WU GTPC)**



Vienna, Austria

September 25 - 28, 2023



This Seminar is co-hosted by the Inter-American Development Bank (IDB) and the Global Tax Policy Center at the Vienna University of Economics and Business (WU GTPC). The main objectives of the event are:

- i) To evaluate the potential of the new technologies for tax administration, such as data analytics tools, big data, machine learning, artificial intelligence, and cryptocurrency;
- ii) To analyze the role of data management in tax compliance;
- iii) To discuss the global framework and criteria for gauging the effectiveness of digitalized tax administrations
- iv) To create a forum for peer learning on the opportunities and challenges of digital tax administration through sharing experience and knowledge from the best practices.

Day 1 (Monday 25)

UNLOCKING THE POTENTIAL OF DIGITAL TAX ADMINISTRATION: NAVIGATING NEW TECHNOLOGIES

REGISTRATION

08:30 - 09:00

OPENING SESSION / WELCOME REMARKS

09:00 - 09:15

- **Jeffrey Owens**, Director, Global Tax Policy Center at the Vienna University of Economics and Business (WU GTPC)
- **Emilio Pineda**, Division Chief of Fiscal Management Division, Inter-American Development Bank (IDB)
- **Gerardo Reyes-Tagle**, Principal Fiscal Economist, Fiscal Management Division, Inter-American Development Bank

CHALLENGES AND OPPORTUNITIES OF TAX ADMINISTRATION
IN THE DIGITAL AGE: AN INTRODUCTION

09:15 -10:00

Session 1

- **Jeffrey Owens**, Director, Global Tax Policy Center at the Vienna University of Economics and Business (WU GTPC)
 - **Gerardo Reyes-Tagle**, Principal Fiscal Economist, Fiscal Management Division, Inter-American Development Bank
- Moderator: Francisco Briones**, Director General, Internal Revenue Service (SRI), Ecuador

This session will explore the potential opportunities and challenges that tax administration will face as digital transformation continues to shape the global tax landscape. Potential impacts of digital transformation on tax administration, the challenges posed by emerging technologies, and the potential strategies and tools that can be used to address these challenges will be discussed.

10:00 – 10:20 | COFFEE BREAK

DIGITAL MATURITY INDEX: A FRAMEWORK FOR EVALUATING DIGITAL TRANSFORMATION IN TAX ADMINISTRATIONS

10:20 – 11:45

Session 2

- **Gerardo Reyes-Tagle**, Principal Fiscal Economist, Fiscal Management Division, Inter-American Development Bank

- **Osvaldo Santin**, International Consultant and Tax Expert

- **Daniel Laffitte**, Deputy General Director, General Tax Directorate (DGI), Uruguay

- Moderator: Jeffrey Owens**, Director, Global Tax Policy Center at the Vienna University of Economics and Business (WU GTPC)

Panelists in this session will explore the Digital Maturity Index, an innovative model that inspects the development of a tax administration in four aspects: digital environment, transformation resources, data management, and digital services. They will also examine the implications of the Digital Maturity Model for tax administrations in Latin American countries and around the world.

11:45 – 12:00 | GROUP PHOTO SESSION

12:00 – 13:30 | LUNCH

REVOLUTIONIZING TAX ADMINISTRATION: LEVERAGING MACHINE LEARNING, ARTIFICIAL INTELLIGENCE, AND CRYPTOCURRENCY

13:30 – 15:00

Session 3

- **Richard Stern**, Representative from EY

- **Georg Kofler**, Professor, Vienna University of Economics and Business

- Moderator: Luis Carlos Reyes Hernández**, Director General, Directorate of National Taxes and Customs, Colombia

This session will explore the potential of new technologies for tax administration, with a focus on machine learning, artificial intelligence (AI), and cryptocurrency. It will discuss how these technologies can be used to improve the efficiency and accuracy of tax administration. Additionally, the session will discuss the potential implications of these new technologies, including how they may affect the way taxes are collected and the potential for new forms of taxation, as well as the governance rules needed to exploit them. Attendees will gain an understanding of the current and future uses of these technologies, as well as their potential impacts on the future of tax administration.

15:00 – 15:20 | COFFEE BREAK

THE RISE OF GENERATIVE ARTIFICIAL INTELLIGENCE: THE ETHICS OF AI AND TAXPAYER RIGHTS

15:20 – 16:45

Session 4

- **Irma Mosquera Valderrama**, Professor, Leiden University

- **Luis Fernando Cadena**, Information Technology Tax Expert and International Consultant

- Moderator: Alejandra Carratú**, Deputy Director of the Planning Division, General Tax Directorate, Uruguay

As generative artificial intelligence technology (such as ChatGPT, Bing Chat and others) continues to advance and become more pervasive, it is important to examine its ethical implications. This session will explore the ethical issues associated with AI and discuss potential solutions to these complex challenges in the context of Tax Administrations.

16:45 - 18:00 | OPEN TIME

18:30 | TRADITIONAL VIENNESE DINNER WITH THE MAYOR OF VIENNA

Día 2 (Tuesday 26)

APPLICATION OF DIGITAL TOOLS: ENHANCING TAXPAYER DATA MANAGEMENT AND TAX COMPLIANCE

TAX ADMINISTRATION AND DATA MANAGEMENT: HOW TO SUCCESSFULLY PROTECT TAXPAYERS' INFORMATION?

09:00 - 10:25

Session 5

- **Juliano Brito da Justa Neves**, Undersecretary of Corporate Management, Federal Revenue Service of Brazil
- **Raúl Zambrano**, Director of Technical Assistance and Technology, Inter-American Center of Tax Administrations (CIAT)
- **Miguel Rego**, Cybersecurity Expert, General Manager of the Foundation for Development and Technological Innovation (FUNDITEC)

Moderator: Gerardo Lopez, National Intendant of Process Management, National Superintendence of Customs and Tax Administration (SUNAT), Peru

Technological advances in tax administration have led to an increase in digital traffic of sensitive and non-sensitive data, thus necessitating new and effective data protection tools. This session will discuss the latest advances in data management and introduce mechanisms for digital security management and taxpayer protection systems. The importance of data security, the challenges and risks associated with it, and the solutions to address them will be discussed.

10:25 - 10:45 | COFFEE BREAK

EXPLORING THE POTENTIAL OF BIG DATA AND DATA ANALYTICS TOOLS FOR TAX ADMINISTRATION

10:45 - 12:00

Session 6

- **Robert Risse**, Professor, Vienna University of Economics and Business - Tax Law Technology Center
- **Janek Rozov**, Deputy Director General for IT, Estonian Tax and Customs Board, Estonia
- **Carlos Malanche Flores**, General Administrator of Information and Communications Technology, Tax Administration Service (SAT), Mexico
- **Representative of the private sector from LAC** (TBC)

Moderator: Monica Calijuri, Sector Lead Specialist in Tax Administration, Fiscal Management Division, Inter-American Development Bank

Tax Administrations (TAs) around the world are embracing Big Data to reduce the burden of taxes on individuals and businesses. By utilizing Big Data and Data Analytics technologies, TAs can detect discrepancies in compliance and taxation more quickly and accurately. Big Data also allows TAs to automate their processes, resulting in better use of resources and improved timeliness of decision-making. Furthermore, it permits them to gain valuable insights into the current taxation system and develop strategies that can help increase revenues and reduce costs. This session will focus on the potential of Big Data to transform the taxation landscape and the opportunities it presents for governments to create a fairer, more efficient taxation system.

12:00 - 13:30 | LUNCH

**TECHNOLOGY-DRIVEN TAX COMPLIANCE:
POSSIBILITIES AND CHALLENGES**

13:30 - 15:00

Session 7

- **Daniel Dalhammer**, Research Associate, Vienna University of Economics and Business - Tax Law Technology Center
- **Simon Hofstätter**, Representative from the Ministry of Finance, Austria
- **Eduardo Medel**, Head of the Non-Compliance Risk Analysis Department, Internal Revenue Service (SII), Chile

Moderator: Mario Ramos Martinez, General Director of Taxation, Ministry of Finance, Costa Rica

As technology advances, new possibilities are created for improving the efficiency and accuracy of managing tax compliance. By leveraging technology, governments can better track and monitor taxpayer activity, while businesses can improve their processes for collecting and remitting taxes. Taxpayers, too, can benefit from automated systems that make it easier to accurately file their taxes, thus reinforcing voluntary compliance. However, concerns such as cyber security, privacy, and cost must be addressed to ensure technology-driven compliance processes are effective and secure. The session will look into insights and perspectives on the opportunities and challenges of digital tax compliance.

LATIN AMERICA AND THE CARIBBEAN SESSION (1)

15:00 - 16:30

Session 8

- **Luis Carlos Reyes Hernández**, Director General, Directorate of National Taxes and Customs, Colombia
- **Ainsley Powell**, Commissioner General, Tax Administration Jamaica (TAJ), Jamaica
- **Publio De Gracia**, Director General, General Director of Revenue, Ministry of Economy and Finance, Panama

Moderator: Marco Livio Díaz Reyes, Superintendent, Superintendence of Tax Administration, Guatemala

Day 3 (Wednesday 27)**DIGITALIZATION IN ACTION: INSIGHTS FROM TAX ADMINISTRATIONS
IN LATIN AMERICA AND THE CARIBBEAN AND THE WORLD**

09:00 - 10:30

LATIN AMERICA AND THE CARIBBEAN SESSION (2)

Session 9

- **Luis Valdez Veras**, Director General, General Directorate of Internal Taxes, Dominican Republic
- **Oscar Alcides Orue**, National Director, National Directorate of Tax Revenue, Paraguay
- **Gerardo Lopez**, National Intendant of Process Management, National Superintendence of Customs and Tax Administration (SUNAT), Peru

Moderator: Daniel Laffitte, Deputy General Director, General Tax Directorate (DGI), Uruguay

Presenters from Latin American countries will share their knowledge and insights on the digitalization of tax administration in their respective countries.

10:30 - 10:50 | COFFEE BREAK

TAX ADMINISTRATION AROUND THE WORLD

10:50 - 12:20

Session 10

- **Jae Jin Kim**, President, Korea Institute of Public Finance (KIPF), Republic of Korea

- **Marcin Gochnio**, Representative of the Ministry of Finance, Poland

- **Christian Weinzinger**, Representative from the Ministry of Finance, Austria

- Moderator: Gerardo Reyes-Tagle**, Principal Fiscal Economist, Fiscal Management Division, Inter-American Development Bank

Presenters from countries around the world will share their knowledge and insights on the digitalization of tax administration in their respective countries.

12:30 - 14:00 | LUNCH

LATIN AMERICA AND THE CARIBBEAN SESSION (3)

14:00 - 16:00

Session 11

- **Francisco Briones**, Director General, Internal Revenue Service (SRI), Ecuador

- **Alejandra Carratú**, Deputy Director of the Planning Division, General Tax Directorate, Uruguay

- **Marco Livio Díaz Reyes**, Superintendent, Superintendence of Tax Administration, Guatemala

- **Mario Ramos Martínez**, Director General de Tributación (DGT), Ministerio de Hacienda, Costa Rica

- Moderator: Luis Valdez Veras**, Director General, General Directorate of Internal Taxes, Dominican Republic

Presenters from Latin American countries will share their knowledge and insights on the digitalization of tax administration in their respective countries.

16:00 - 16:20 | COFFEE BREAK

FINAL COMMENTS & FOLLOW-UP

16:20 - 17:00

- **Jeffrey Owens**, Director, Global Tax Policy Center at the Vienna University of Economics and Business (WU GTPC)

- **Gerardo Reyes-Tagle**, Principal Fiscal Economist, Fiscal Management Division, Inter-American Development Bank

What are the three main priorities of the Tax Administrations in each country of Latin America and the Caribbean? To conclude the seminar, participants will identify and analyze the challenges their institutions face in the digitization process.

CLOSING REMARKS AND CERTIFICATE AWARD CEREMONY

Day 4 (Thursday **28**)

FIELD TRIP

VISIT TO THE MINISTRY OF FINANCE OF AUSTRIA

09:00 – 11:30

11:30 – LUNCH & TOUR

** Agenda subject to modifications*

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