

Contemporary e-Government for Smart Tax Authorities

Daniel Simon Schaebs
Pegaso International, Malta
info@daniel-schaeps.de

Abstract

This paper examines the term e-government and attempts to trace its development. Taking into account the challenges of the Tallinn Declaration, the Speyer definition of Lucke and Reinermann as well as the state-citizen-relationship described by Martini, the determinants of contemporary e-government are presented in detail. An in-depth analysis of the state-of-the-art e-government services according to their suitability leads to the model of a smart tax authority, illustrated in a figure. For this analysis, final application examples were shown for each individual departmental area – information office, assessment, external audits, collection, appeals office and criminal investigation office. The consideration included e-services such as chat bots, live chats, appointment allocation, smartphone app services, optical character recognition (OCR), national language processing (NLP), e-invoices, common interfaces, cloud services, robotic process automation (RPA), artificial intelligence, machine learning, risk management systems, online payment services and syntax based law.

A further analysis about the bipolar requirements of citizen- and state-value was developed, illustrated in a figure and revealed that most of the e-government services meet these requirements. By implementing the suggested services effectiveness and efficiency of the enforcement of tax laws can be increased, also mastering the bipolar challenges regarding citizen- and state-value. Furthermore, by substituting analogue processes, tax authorities could limit their staff to core areas and successfully counter the shortage of skilled workers, demographic developments and advancing digitisation via contemporary e-government services.

Keywords: contemporary e-government, electronic government, Smart Tax Authorities, Tax Administration, state-citizen-relationship, e-services, e-benefit