

FORUM ON TAX ADMINISTRATION

TAX ADMINISTRATION

RESPONSES TO COVID-19

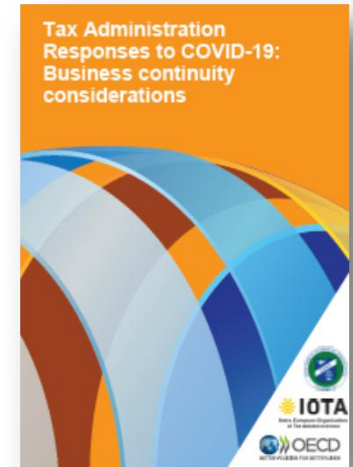
BUSINESS CONTINUITY CONSIDERATIONS

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BRITACOM Virtual Meeting on Business Continuity Considerations
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Tax Administration Responses to COVID-19

Business continuity considerations

- Reference document illustrates some of the core business continuity considerations which might arise in a pandemic
- Input from across the membership of three tax administration organisations (CIAT, IOTA and OECD).
- Recognises that the potential duration and severity of the crisis brings unique challenges in managing the different elements involved in ensuring continuity of vital tax administration functions as well as the safety of staff and taxpayers.
- Document aims at assisting administrations and the considerations described should not be understood as recommendations.



Business continuity considerations

Topics covered

Oversight

- Governance arrangements
- Scenario planning
- Identification of critical and non-critical activities
- Understanding critical vulnerabilities and contingency planning

Staff

- Staff safety
- Remote working
- Communication with staff and contact arrangements
- Staff welfare
- Training and redeployment
- Recruitment, retention and leave

External stakeholders

- Taxpayer safety
- External communication

Business continuity considerations

Additional FTA/GRD supporting action

- E-learning module on business continuity is available on the KSP and FTA website (<https://bit.ly/2WTlxhb>)



The screenshot shows a web interface for an OECD e-learning module. At the top, it reads 'FORUM ON TAX ADMINISTRATION' and 'Responses to COVID-19: Business Continuity Considerations'. The OECD logo and 'Page 2 of 25' are also visible. The main content area is titled 'Objectives of Business Continuity Plans' and states: 'The objectives of business continuity plans in a pandemic should include:'. Below this, there are five bullet points, each with a colored circle and a white rounded rectangle containing the text:

- Maintaining the safety of staff and taxpayers.
- Continuous provision of critical services to taxpayers and government over a prolonged period.
- Delivering support to a wide range of taxpayers, including as a result of new government policy responses.
- Clear and timely decision-making processes in a rapidly changing environment and uncertain future states.
- Clear and timely communication with taxpayers and staff.

On the right side, there is a vertical navigation menu with icons and labels: Menu, Az Glossary, Resources, Help, Captions, Mute, and Exit. The background of the main content area features a blue pattern of virus-like particles.

Tax Administration Responses to COVID-19

Further work

Recovery period planning

- Reference document looking at some of the main issues to consider when planning for the recovery period from COVID-19.

Privacy, disclosure and fraud risks

- Document captures some of the high-level risks as well as possible mitigation strategies related to privacy and disclosure requirements and fraud.

