

자료 09-01

납세자의 날 기념 세미나

주요국 국세행정 개혁사례 및 시사점

2009. 2

개 요

□ 주제 : 주요국 국세행정 개혁사례 및 시사점

□ 일시 : 2009년 2월 27일(금) 14:00~16:00

□ 장소 : 은행회관 2층 국제회의실

□ 진행순서

14:00~14:10

개회사

▶ 개회사

원윤희 한국조세연구원 원장

14:10~15:40

주제발표 및 토론

▶ 사회자

곽태원 서강대 경제학과 교수

▶ 발표자

신영옥 부즈&컴퍼니 부사장

『주요국 국세행정 개혁사례 및 시사점』

▶ 토론자

김성태 청주대 경제학과 교수

박명호 한국조세연구원 연구위원

유경문 한국납세자연합회 회장

이 준 조선일보 논설위원

이대회 한국행정학회 회장

이전오 한국세무학회 회장

최철웅 한국세무사회 부회장

(가나다순)




15:40~16:00

객석토론 및 종합정리

16:00

폐회

booz&co.

1	 ATO	2	 HMRC	3	 IRS
	<ul style="list-style-type: none"> ECMP <ul style="list-style-type: none"> Easier, Cheaper, More Personalized 		<ul style="list-style-type: none"> HMRC Transformation 		<ul style="list-style-type: none"> 1 : Modernization 2 : Taxpayer Assistance Blueprint (TAB)
	<ul style="list-style-type: none"> / 2003 ECMP 		<ul style="list-style-type: none"> HMRC 2006 Transformation 		<ul style="list-style-type: none"> IRS RRA 98 1999 2006 TAB
	<ul style="list-style-type: none"> IT 				<ul style="list-style-type: none"> 1 IT 2

: ATO, HMRC, IRS, Booz & Company

ATO ECMP

Situation	Actions	Results Achieved
<ul style="list-style-type: none"> 97 ATO 00 ATO 02 3 'Listen to Community' 03 ECMP (Easier, Cheaper, More Personalized) 	<div> <ul style="list-style-type: none"> 1) / , 2) , 3) 3 , \$4.5 (4,100) </div> <hr/> <div> <ul style="list-style-type: none"> VoC , , ' , Focus Group , 'Making it Easier to Comply' / , / , </div> <hr/> <div> <ul style="list-style-type: none"> ECMP ATO , ' , ECMP/IT , ECMP full-time 'Simulation Centre' , 'Model office' ECMP </div> <hr/> <div> <ul style="list-style-type: none"> IT , Self-가 help , Case ,) </div>	<ul style="list-style-type: none"> / , 가('03 53%, '04 69%), 43%가 가 가 IT , , Self-가 , Case ,)

: ATO, Booz & Company

HMRC Transformation

Situation	Actions	Results Achieved
<ul style="list-style-type: none"> '05 , / / Inland Revenue HM Customs and Excise HMRC CRCA 2005 Inland Revenue HM Customs and Excise HMRC 06 10 Transformation 	<ul style="list-style-type: none"> 1) , 2) 5 , '07-'11 27 (5 300) , 3) / / , 가 , , / , / / : / , / – Director General (Enforcement & Compliance, Personal Tax, Benefits & Credits, Business Tax) IT ('06~'08, 65%) , IT, 	<ul style="list-style-type: none"> '11 가, , 115 (4.3 가) '10 '11 5 (18,000 86,000) 6 가, 가 ~'17 To-Be Transformation











: HMRC, Booz & Company

IRS Modernization

Situation	Actions	Results Achieved
<ul style="list-style-type: none"> IRS Restructuring and Reform Act of 1998 1999 1 Modernization Program 2006 2 Taxpayer Assistance Blueprint 	<div> <ul style="list-style-type: none"> 1 : 1) , 2) , 3) 2 : , 2 5 IT 15 \$80 , 07 \$27 </div> <hr/> <div> <ul style="list-style-type: none"> , , </div> <hr/> <div> <ul style="list-style-type: none"> / 10 , 30% Management FTE Oversight Board, TIGTA </div> <hr/> <div> <ul style="list-style-type: none"> 가 , HR , 가/ IT , </div>	<ul style="list-style-type: none"> 45 Reporting 15 / , \$40M IRS Commissioner's Award, National Partnership Council Award, Vice President Al Gore's Hammer Award, PEA Award

: IRS, Booz & Company

(Best Practice)

	▪		▪ Biz	
	▪ E-filing		▪ Pre-filled	
	▪		▪ TAB (Taxpayer Assistance Blueprint)	
	▪ Info returns		▪	
Risk	▪		▪	

▪ OECD
▪ /
▪ /
,

: Study into "Best Practice" in Tax Administration: Consultancy Report for the National Audit Office (Oct. 2007), Booz & Company

1	Vision and Strategy	<ul style="list-style-type: none"> ▪ , , ▪ 가
2	Leadership	<ul style="list-style-type: none"> ▪ ▪ , , 가
3	Knowledge Management (Customer Understanding)	<ul style="list-style-type: none"> ▪ - , , Profiling
4	Channel strategy	<ul style="list-style-type: none"> ▪ - Hierarchy/ Traffic Migration On/Off Line
5	IT System investment	<ul style="list-style-type: none"> ▪ , IT ▪ IT
6	Organization & Governance	<ul style="list-style-type: none"> ▪ ▪ /
7	Program Management Office	<ul style="list-style-type: none"> ▪ ▪ ,

IRS /

IRS

(~1998)	(1999~)	2009 ¹⁾ (2005~)
<ul style="list-style-type: none"> “Collect the proper amount of taxes due from individual taxpayers and businesses” 	<ul style="list-style-type: none"> “Provide America’s taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all” 	<ul style="list-style-type: none"> “The IRS 2009 is a 21st century agency with the human capital and technology capabilities to effectively and efficiently collect the taxes owed with the least disruption and burden to taxpayers”
<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> — , / , — , — 가 — , 	<ul style="list-style-type: none"> — , — , , — , , , ,

1) 2009 2005 ~2009 IRS
: IRS

, 1999

ATO

ATO's outcome

- Effectively managed and shaped systems that support and fund services for Australians & give effect to social & economic policy through the tax, superannuation, excise & other related systems

Outputs

1 Shape, design & build administrative systems

2 Mgt of revenue collection & transfers

3 Compliance assurance & support for revenue collection

4 Compliance assurance & support for superannuation funds

5 Services to government & agencies

Sub-outputs

1.1 Contribution to policy advice
1.2 Design & build administrative Systems
1.3 Input to law design

2.1 Registrations
2.2 Payment and product Processing
2.3 Client accounting
2.4 Debt collection & lodgment mgmt.

3.1 Marketing and education
3.2 Provision of written advice
3.3 Client contact
3.4 Active Compliance
3.5 Compliance risk identification

4.1 Marketing and education
4.2 Provision of written advice
4.3 Client contact
4.4 Active Compliance
4.5 Compliance risk identification

5.1 Valuation services
5.2 Cross-agency Support
5.3 External relations & issues mgmt.

Enabling outputs

E1 Plan & Manage

E2 People

E3 Workplace

E4 Info Technology

Enabling sub-outputs

E1.1 Executive management
E1.2 ATO Finance
:

E2.1 Employment framework
E2.1 Workforce Strategy
:

E3.1 Physical workplace
E3.2 Workplace Administration
:

E4.1 Strategy/architecture
E4.2 Infra Provisioning & Service Delivery
:

: ATO Annual Report 2006-07, Booz & Company

Corporate plan for priority areas

Shape, design and build administrative systems




OUTPUT 1

Law and Easier, cheaper and more personalized sub-plans

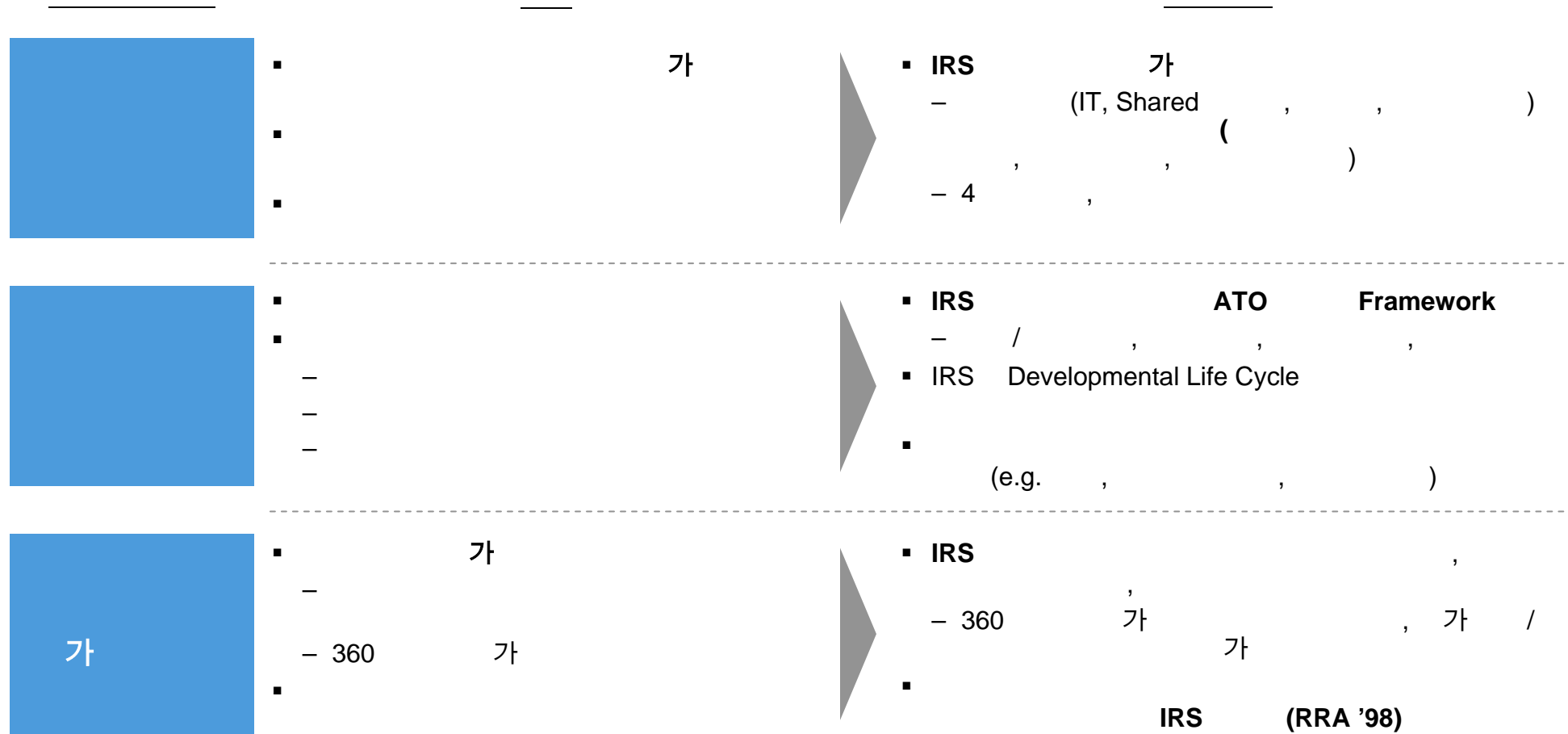
- Implement the government's legislative program in respect of Acts administered by the Commissioner
- Provide timely and quality advice to Treasury and government on costs of compliance, government sensitive issues and revenue forecasting and costing
- Deliver the easier, cheaper and more personalized program, by:
 - Embedding release 2 which includes the roll out of Siebel to case management and work management staff
 - Extending active compliance case management coverage and begin to include provision of written advice
 - Building release 3, including the integrated core processing system and changes to superannuation systems
- Build organizational capability in a range of areas, for example enterprise-wide business processes, information management and project management
- Consult, collaborate and co-design with tax agents, intermediaries and taxpayers adopting a user based approach to develop systems and processes
- Collaborate with other agencies in the design of whole-of-government initiatives, from a citizen's or business' perspective...

Resource Plan

	(1)2006-07	(2)2006-07	(2)-(1) Variation	2007-08
Output 1	196,971	263,296	66,325	219,182
Output 5	77,879	81,741	3,862	92,673
Total	2,661,774	2,601,055	(60,719)	2,849,622

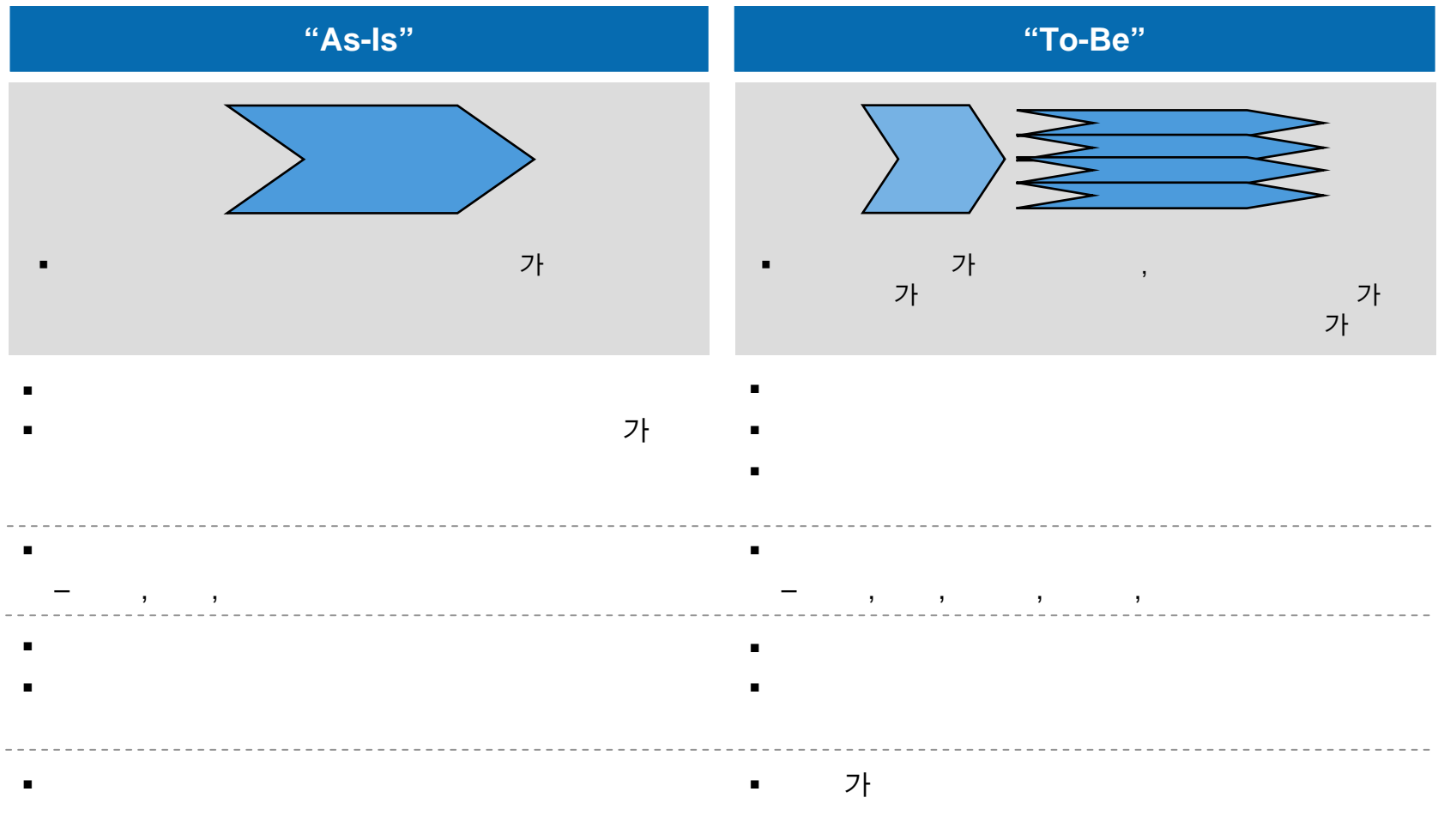
 IRS	 HMRC	 ATO
<ul style="list-style-type: none"> ■ “IRS ” ■ “IRS 가 ” ■ “ 가 ” 	<ul style="list-style-type: none"> ■ “ HMRC 가 ” ■ “HMRC , 5 가 . ” 	<ul style="list-style-type: none"> ■ “ , 가 ” ■ “ 가 가 ” ■ “ Framework 가 ”

: IRS (Modernizing America's Tax Agency 2000, Strategic Plan FY '00-'05), ATO (Annual Report 0607), NAO (HMRC Transformation program), HMRC ('05 Annual Report), Booz & Company



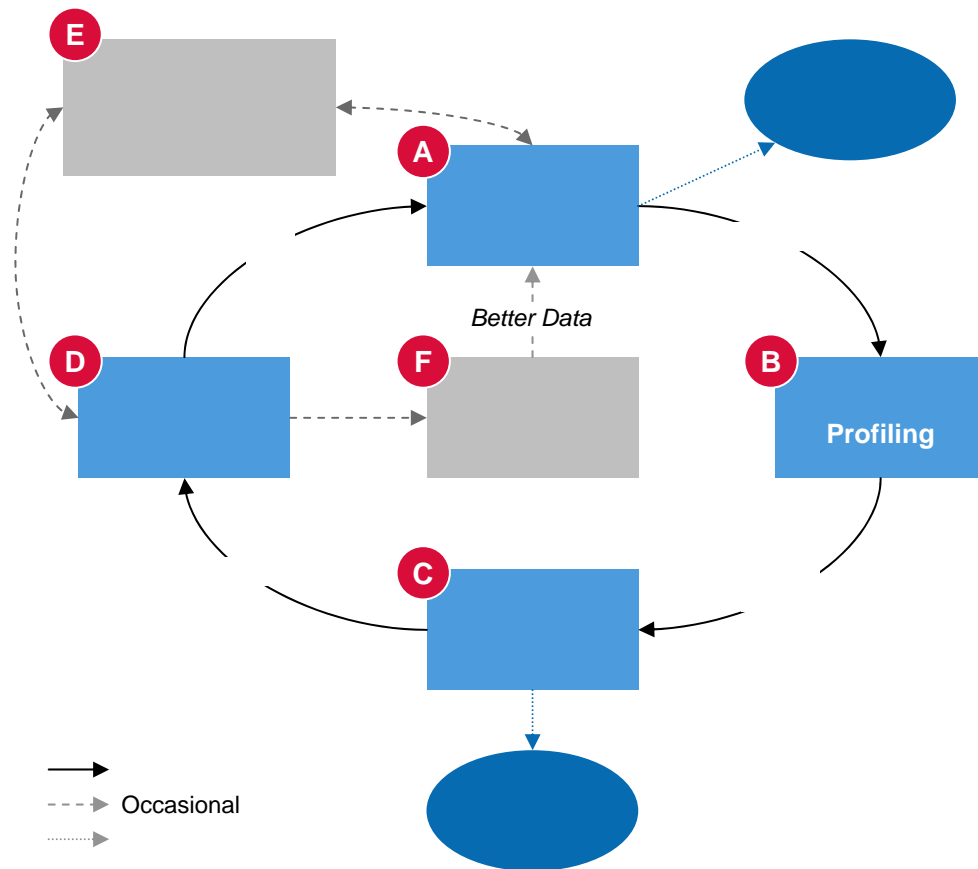
: ATO, IRS, Booz & Company

ATO To-Be

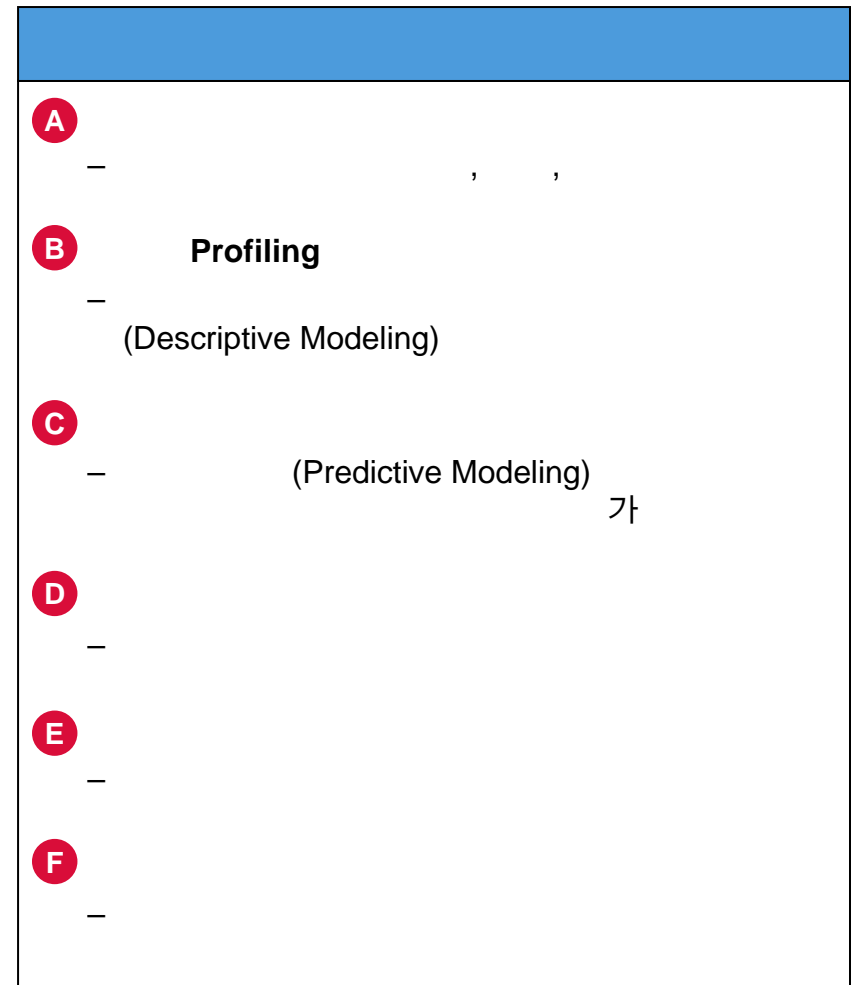


: ATO, Booz & Company

Knowledge Management



: Booz & Company





IRS

Primary Research			Secondary Research			Best Practice		
<ul style="list-style-type: none"> FGI <ul style="list-style-type: none"> IRS 33 241¹⁾ Survey <ul style="list-style-type: none"> 13,884 IRS 1,992 (14%) Text Mining Analysis IRS 161¹⁾ 			<ul style="list-style-type: none"> Segmentation TIGTA, IRS Office of Program Evaluation and Risk Analysis, GAO (Government Accountability Office,), Accenture 			<ul style="list-style-type: none"> TAB²⁾ Key Stakeholders 4 Data Town Hall Meeting, FGI, 1) Survey, Toolkit FGI, Survey , (Oversight board) Toolkit , TAB , Legislative Affairs 가 		

1) IRS 6 2005' 290 가 . IRS Delivery

2) TAB : Taxpayer Assistance Blueprint
: IRS TAB Phase I Research Overview, Booz & Company

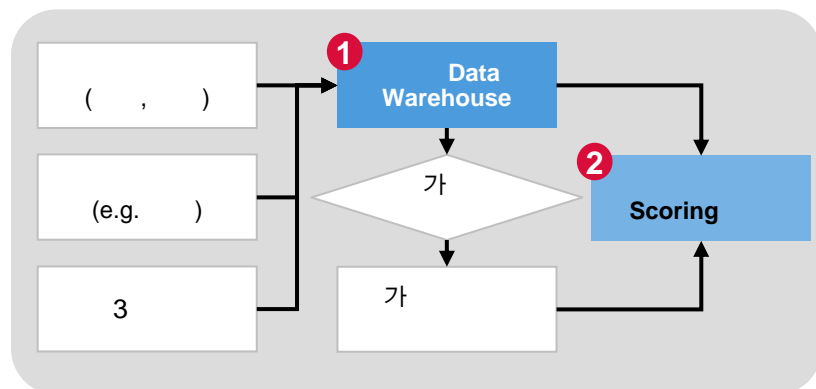
Outreach , IRS , 2000

B

HMRC Data Mart

Profiling

HMRC - Data Mart



1

Data Warehouse Data Mart

- , ,
- 3 , 3
- 가

2

,

Data

Risk Profiling

▪	,		
▪	,	,	
▪	170가		
	: e.g.	,	
▪	가		
	3가		
▪	Risk SA*	, Risk TPI*	3
	, Risk	Risk SA	Risk TPI
▪	가		가
▪			

: * SA = Self Assessment, TPI = Third Party Information

: HMRC, OECD, Booz & Company

D

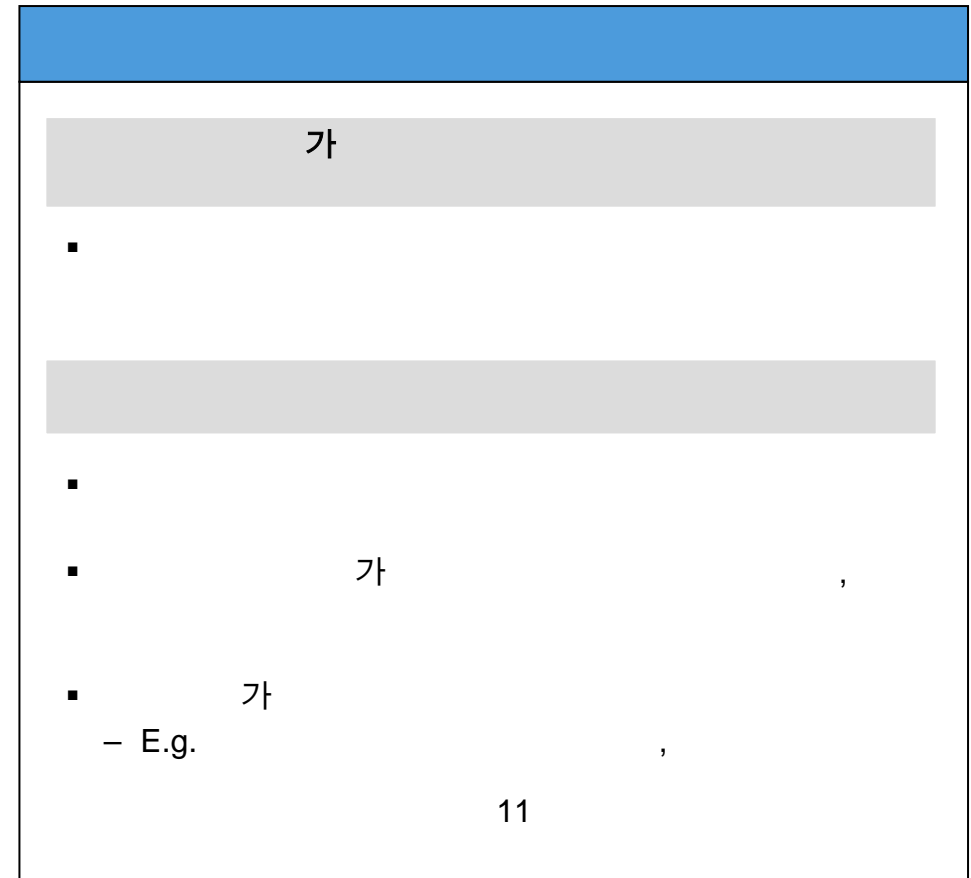
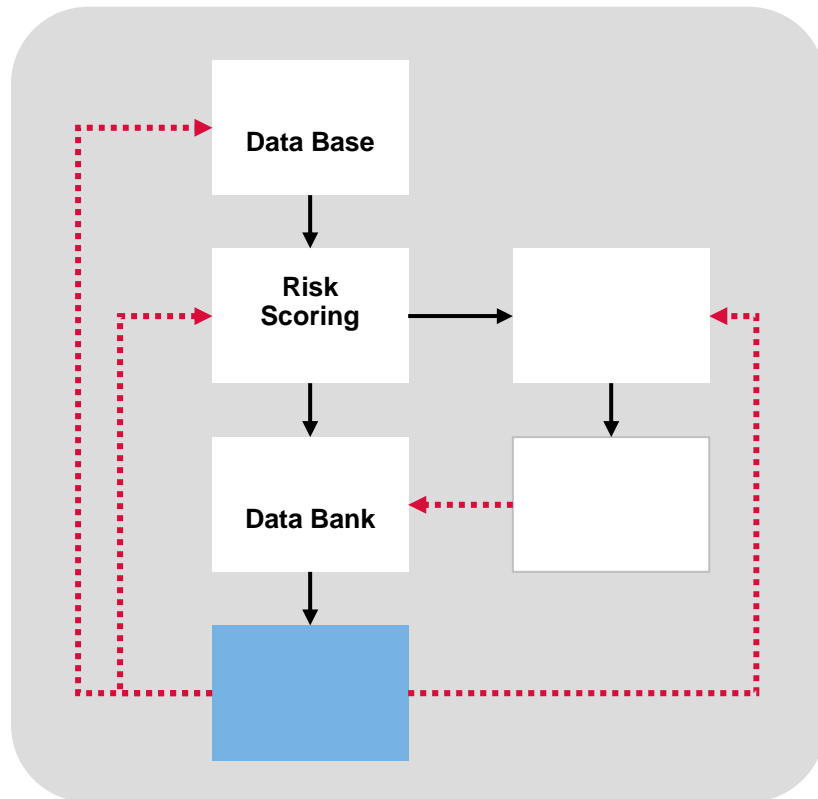
CRA

가

CRA

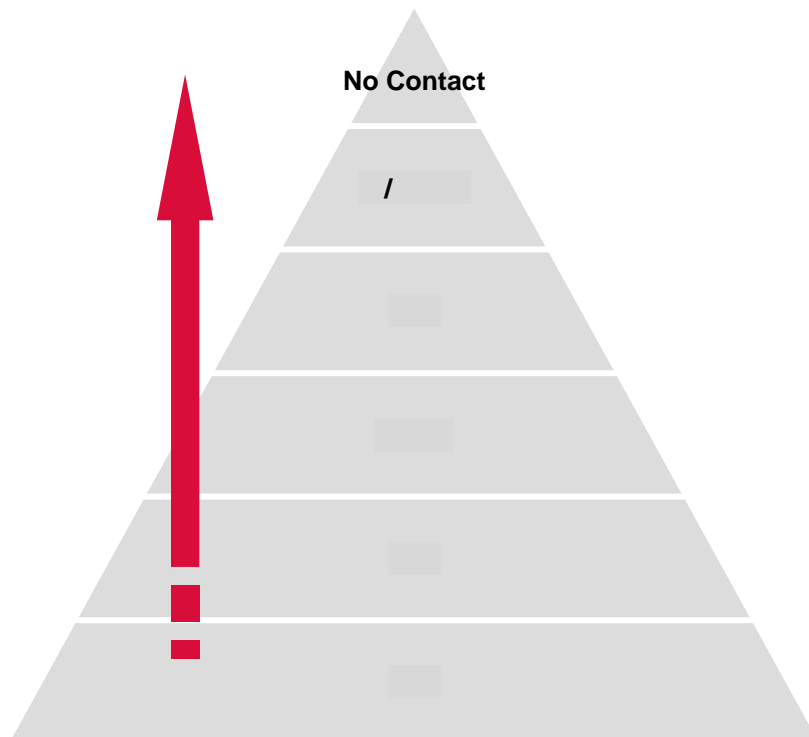
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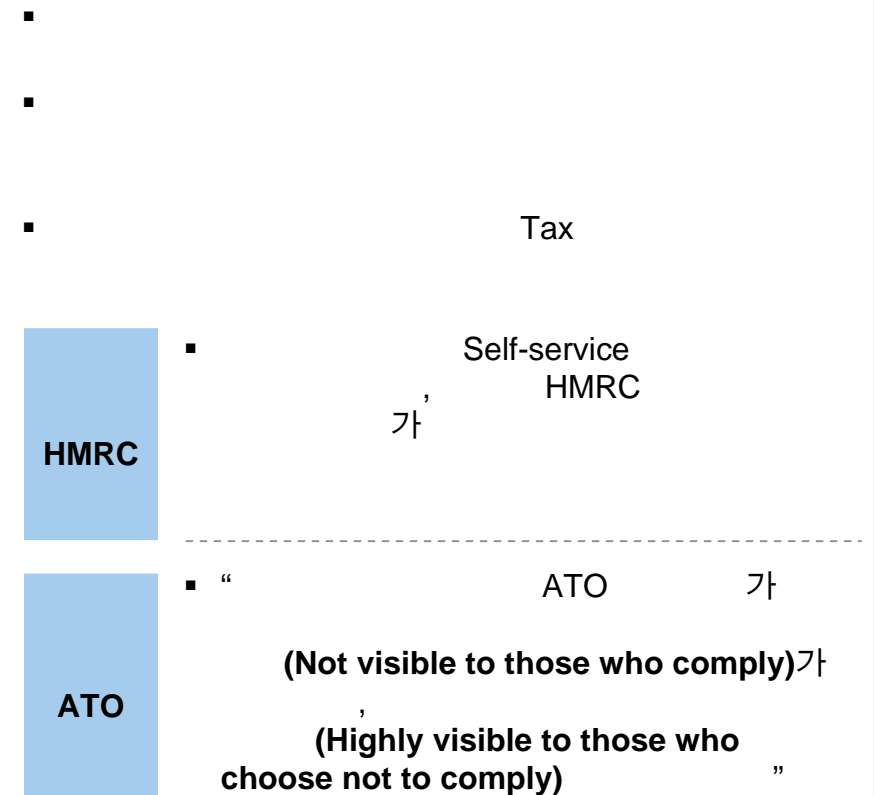


: CRA, OECD, Booz & Company

Hierarchy of Service Channels (Channel Migration Strategy)

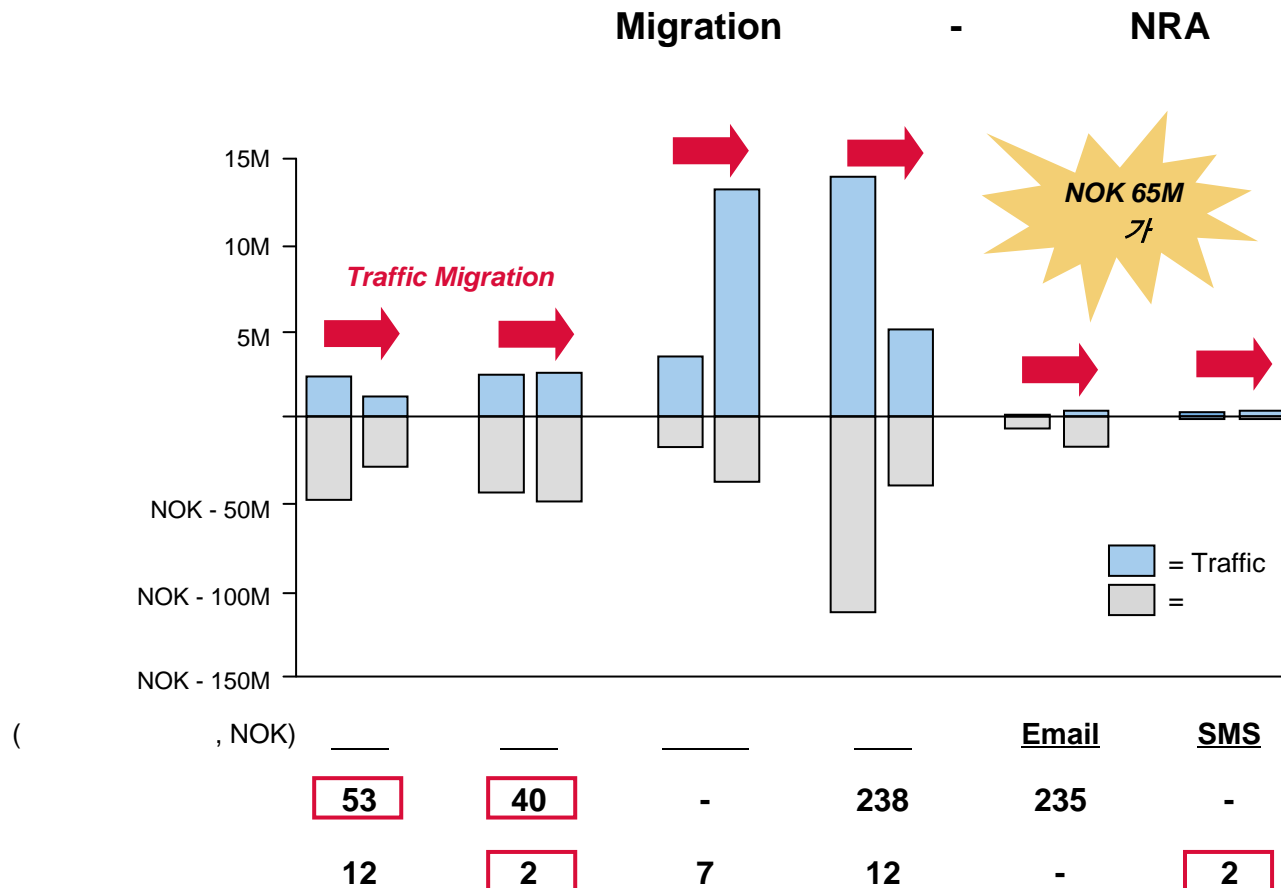


Hierarchy



: ATO, HMRC, Booz & Company

NRA

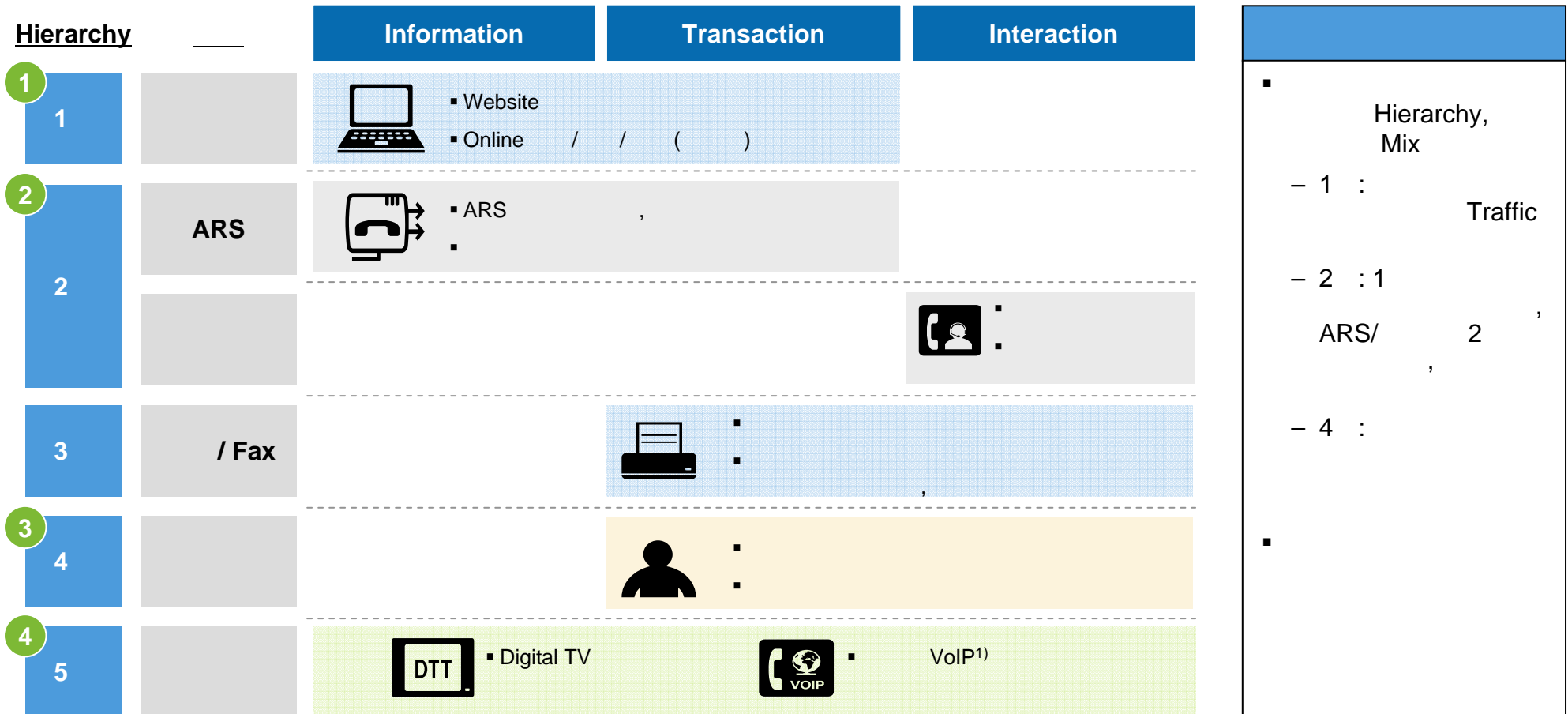


Migration

Traffic Volume	
Traffic	
E-mail	
SMS	
SMS	
Traffic Migration	
Inbound	
Migration	Traffic Volume

1) NOK: Norway Kroner
: NRA, Booz & Company

Hierarchy



1) VoIP=voice over internet protocol
: Booz & Company

1

-

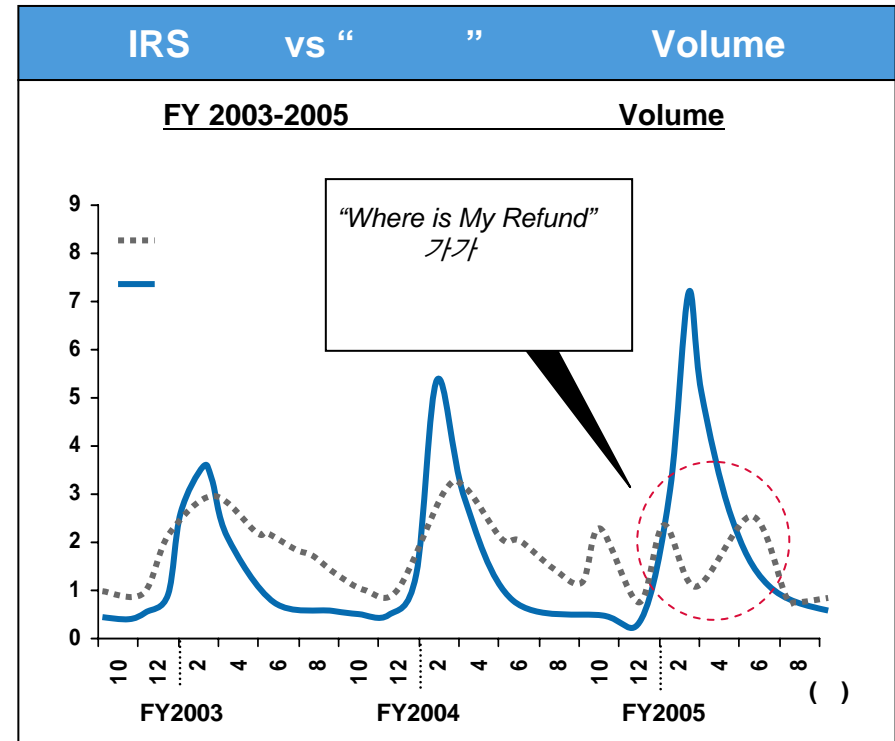
IRS

IRS		
		▪
		▪
		▪ TACs ¹⁾ IRS ,
		▪ Walk-in
		▪
		▪ IRS
		▪

- IRS

▪

Traffic



- Website

▪ 2003

2005

2 2

가

1) Taxpayer Assistance Center
: Taxpayer assistance blue print (IRS), Booz & Company

2

IR “Integrated Contact System”

IR

Integrated Correspondence

Find

Location: ESE Region
 Category: <Any>
 Status: Pending Type: <Any>
 Batch:
 ID Status: <Any>
 Identifier:
 Assigned to: User
 Dt Assigned: Priority: <All>
 Dt Received: Custom
 Start: 07-02-05 End: 11-02-05
 Find Now

Category Received Status

I Simple	08-02-05	Pending
I Medium	08-02-05	Pending
I Returns	08-02-05	Pending
I Returns	08-02-05	Pending

Received Assigned Processed PPSN
 08/02/05 08/02/05 09/02/05 1768532E
 Category: Simple
 Comment:

Form 12A
 Application for a Certificate of Tax Credits and Standard Rate Cut-Off Point

Please complete relevant sections in BLOCK CAPITALS.

A. Personal Details

Title: Mrs. MRS. MRS. MRS.
 First Name: BRIDIE
 Surname: CLARKE
 Address: 3200 KILMEAD
 GARRISTOWN
 FORDSTOWN
 NAVAN CO. MCH
 Date of Birth: 24/2/1956
 Nationality: IRL
 PPS Number: 1768532E
 (See Note 2 on help sheet)

If you have a PPS No. BUT cannot provide it, give:
 Your Birth Surname if different: Your mother's birth Surname:

B. Residence Details (see note 3 on Help Sheet)
 If you lived outside the State during the last 24 months please state:
 Date you went abroad (if an Irish National): Date of arrival/return to the State:
 Country of residence prior to arrival here: Intended duration of your stay (i.e. number of months/years):
 Are you here on a Permanent or Temporary Basis:

C. Employment/Pension Details
 (If you have any difficulty with these questions, ask your employer for assistance)
 Name of Employer/Pension Payer: Tel:
 Address of Employer/Pension Payer:
 Employer's PAYE Registered No.: Unit No. (if known):
 Date employment commenced: 24/2/2005 Staff/Pension No. (if any):
 Occupation (e.g. Carpenter, Nurse etc): Supervisor Full-time Part-time

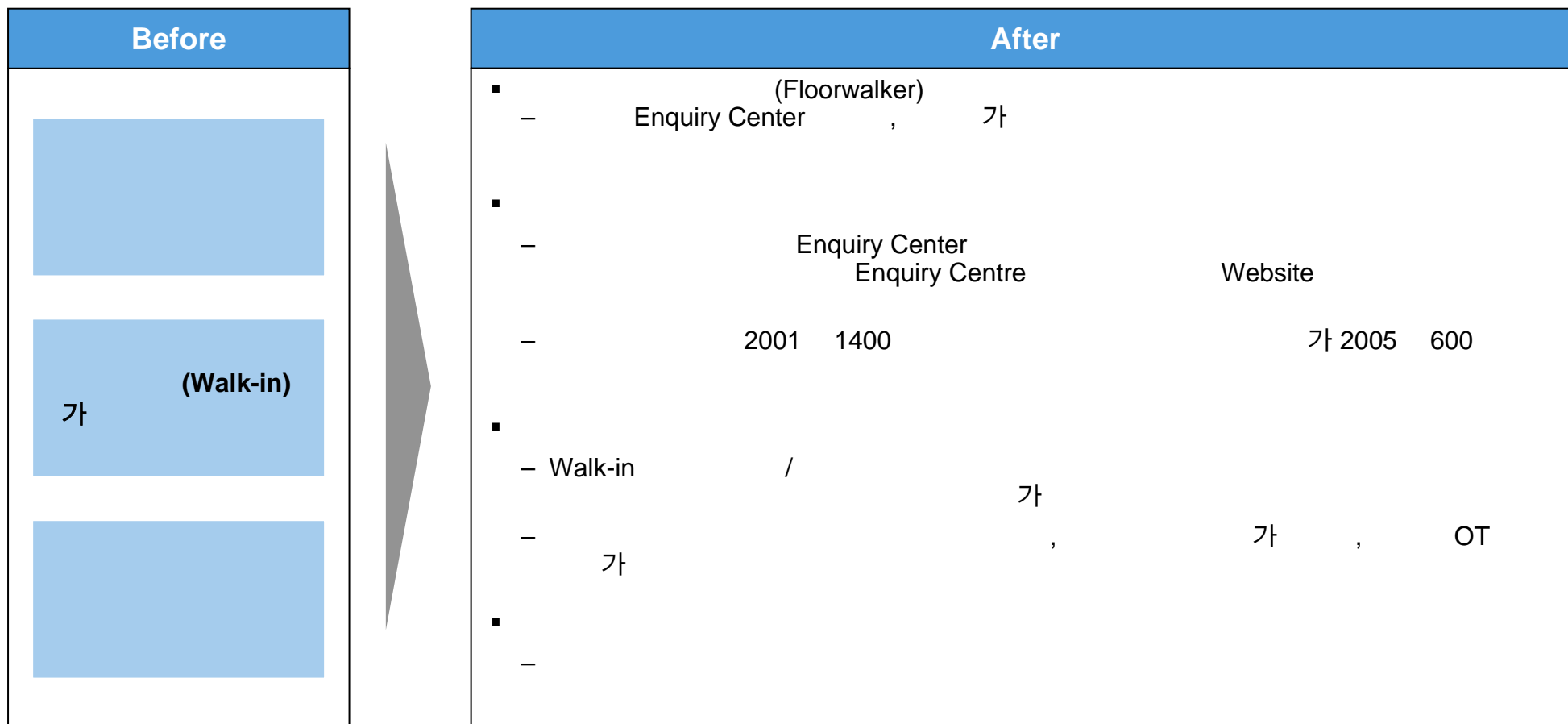
Page 1 of 2

: IR, Booz & Company

3

- HMRC (Floorwalker)

- HMRC



: HMRC, Booz & Company

CRA

CRA SMARTLINKS -

Need assistance?
If you are unable to find the information you were looking for about this specific topic, please select the Contact us button.

[Contact us](#)

 Canada Revenue Agency / Agence du revenu du Canada

Français	Contact us	Help	Search	Canada Site
Home	What's new	E-services	Site map A to Z index	Forms and publications

[Return to Tax Information](#)

Need assistance?
We can help if you need assistance navigating the CRA Web site or to get additional information about specific topics.

Complete the information below and click on the "Connect to an agent" button. An agent will call you within minutes to help you with your enquiry.

We will attempt to call you a maximum of 3 times, however, you will have to submit a new request if we cannot reach you within the 3 attempts. If you have a dial-up internet connection that ties up your phone line, please ensure that you disconnect from the internet so that we can reach you.

Provide a telephone number where you can be reached (mandatory). This service will only work for direct phone numbers (no extension numbers). Use this format: **123.456.7890**

Choose one of the following:
☒ Call me as soon as possible
☐ Call me in 5 minutes (select if using dial-up internet)

I would prefer to communicate in:
☒ English
☐ French

[Connect to an agent](#)

[Alternate ways to contact us.](#)

 **More Ways to Serve You!**
Pour vous servir encore mieux!

SMARTLINKS 가

Survey Outreach

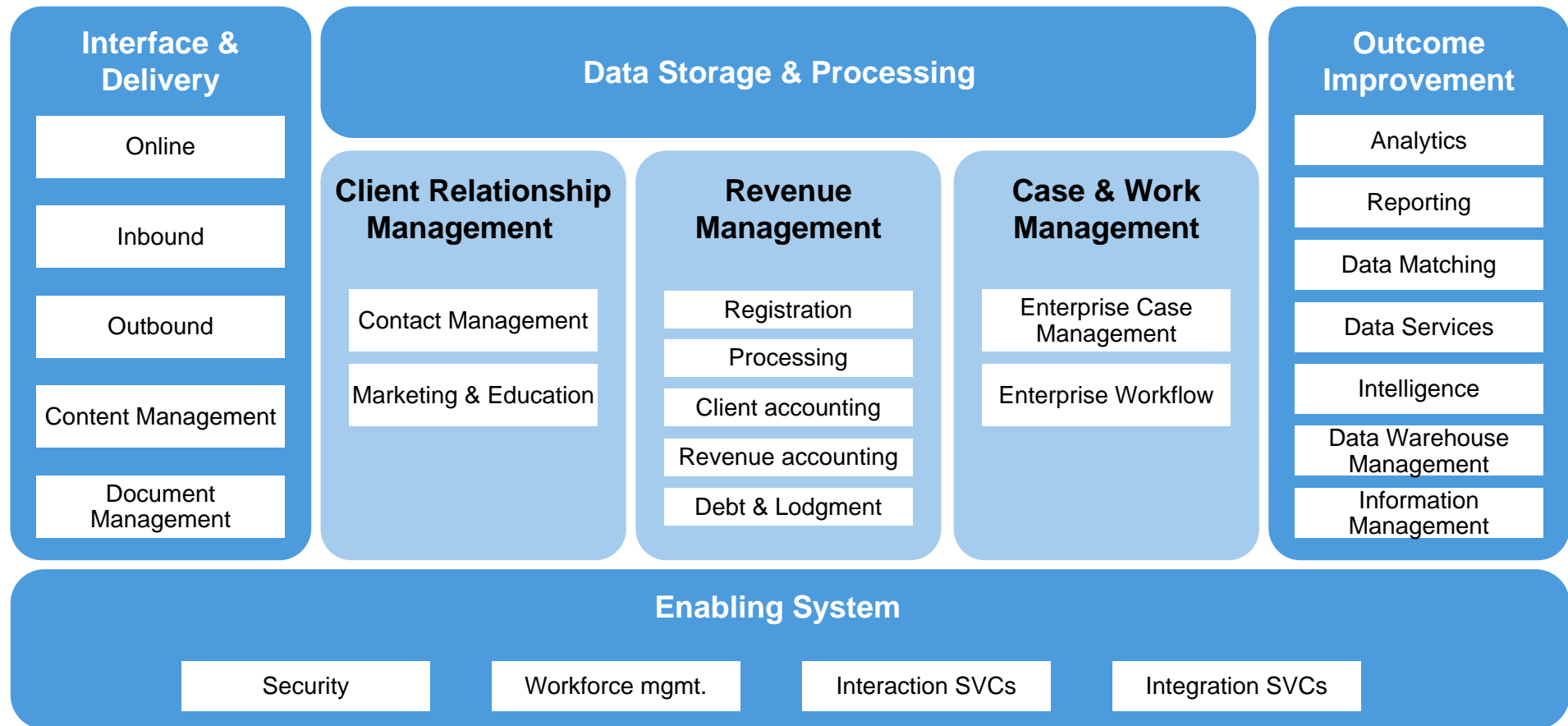
Click-To-Click (CTC) Response (IVR) Interactive Voice

1) 2) 3) 4) CRA CTT 가

: CRA, Booz & Company

IT

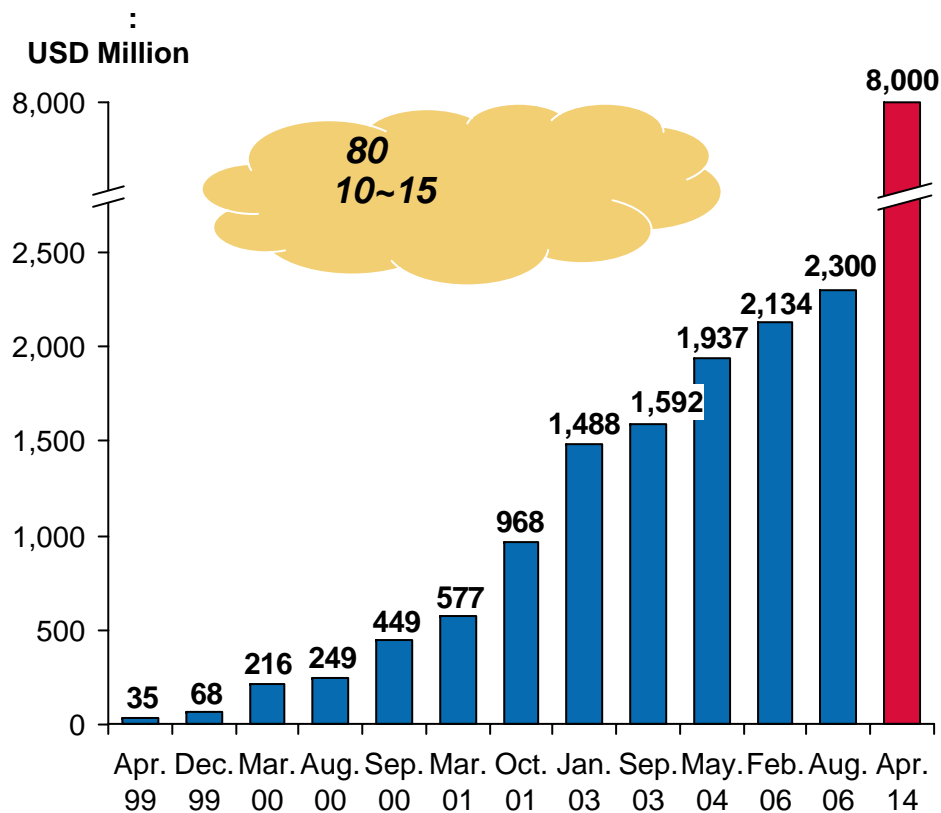
IT



: Booz & Company

IRS IT

Timeline

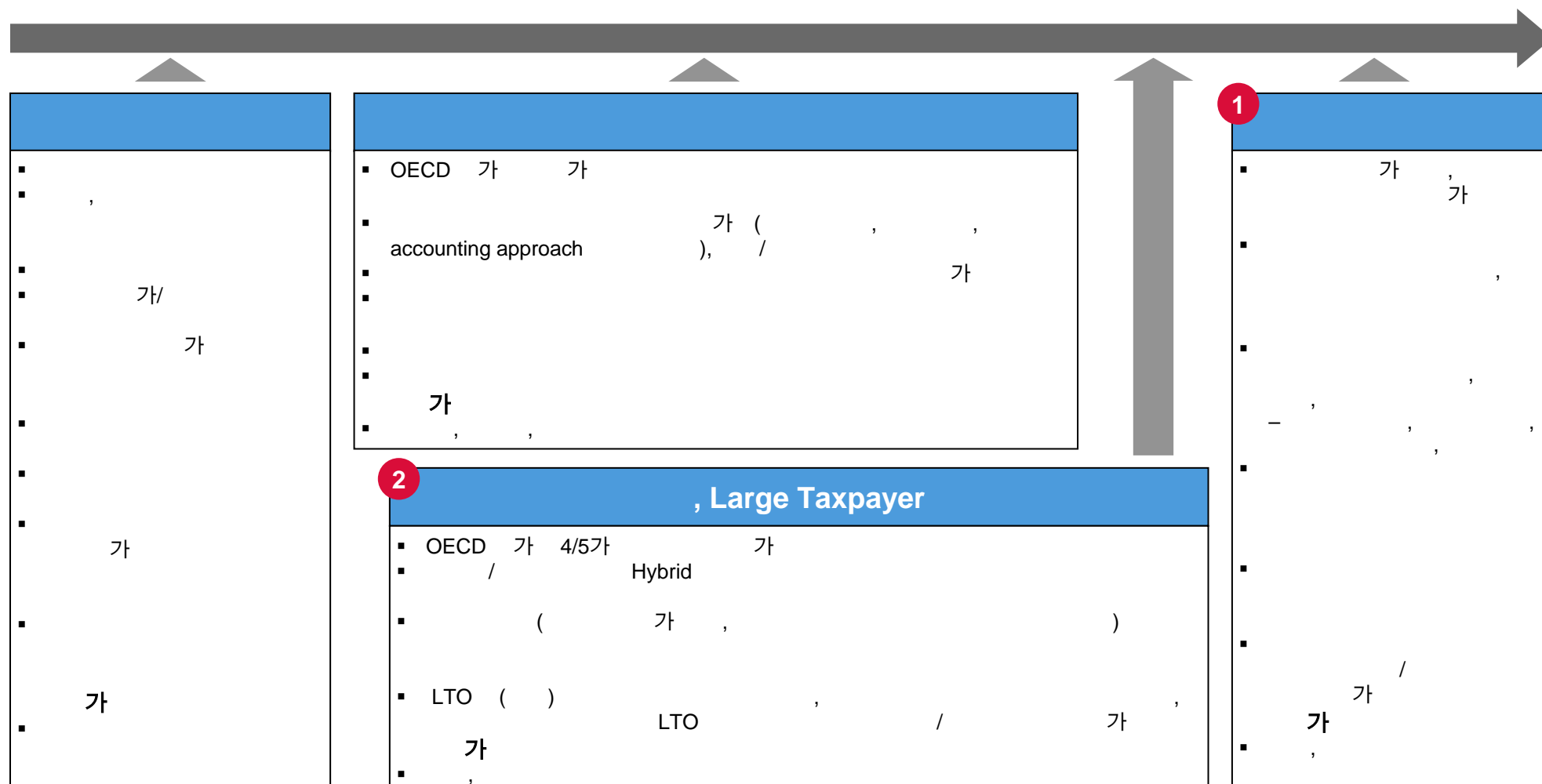


Customer Communications	99 01	▪	▪ 50% ▪ 50%
HR Connect	01 02	▪ IRS HR	▪ HR
Internet Refund/ Fact of filing	01 02	▪ ▪	▪ 23M (06 10 ~07 4)

- IRS Technology 99 Modernization Program
- 2007 13 가

: Booz & Company

OECD



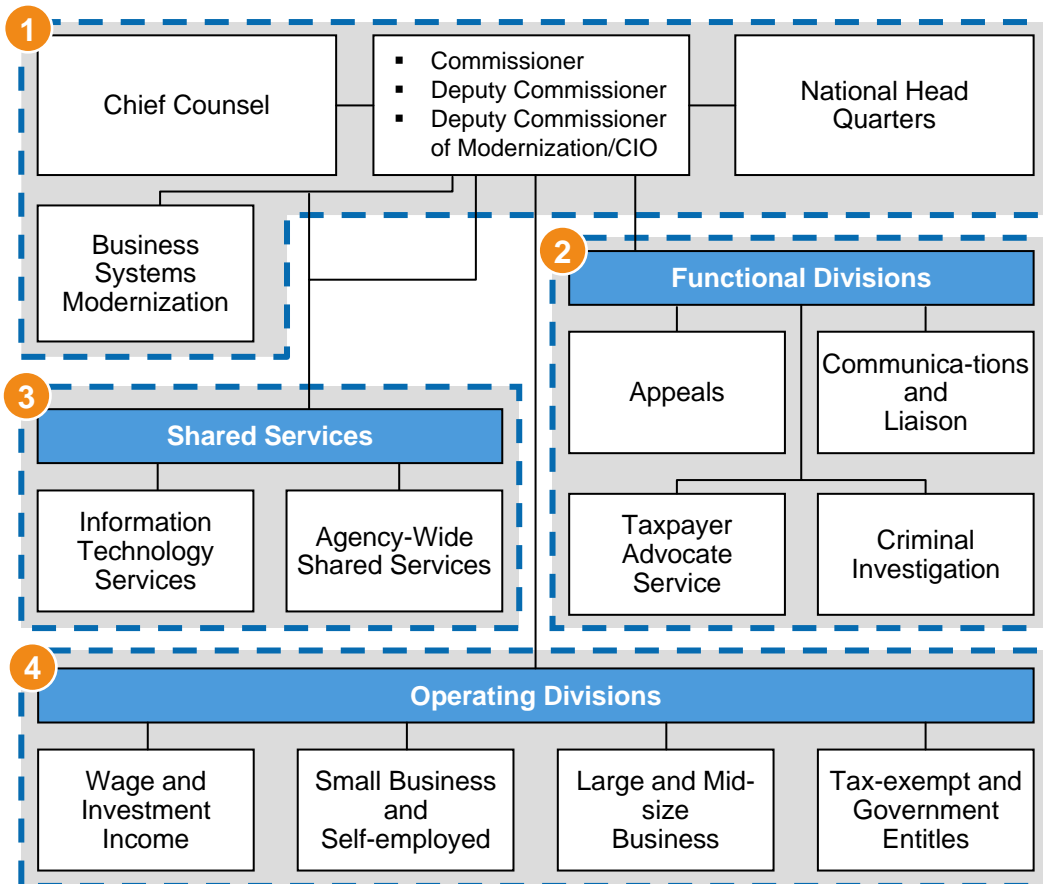
: Tax Administration in OECD and Selected Non-OECD Countries (OECD 2007), Booz & Company

1

IRS 1999

IRS

(1999)



1 Corporate core

- Head Quarter Division 30% Shared Service Operating

2 Taxpayer Advocate Service

- Criminal Investigation

3 CIO IT Shared Service

- SLA¹⁾, 가
- 2)

4 가

- Operating Division 가

1) Service level agreement

2) outsourcing 가

: IRS, Booz & Company

2 OECD

Large Taxpayer Office

Large Taxpayer Organization

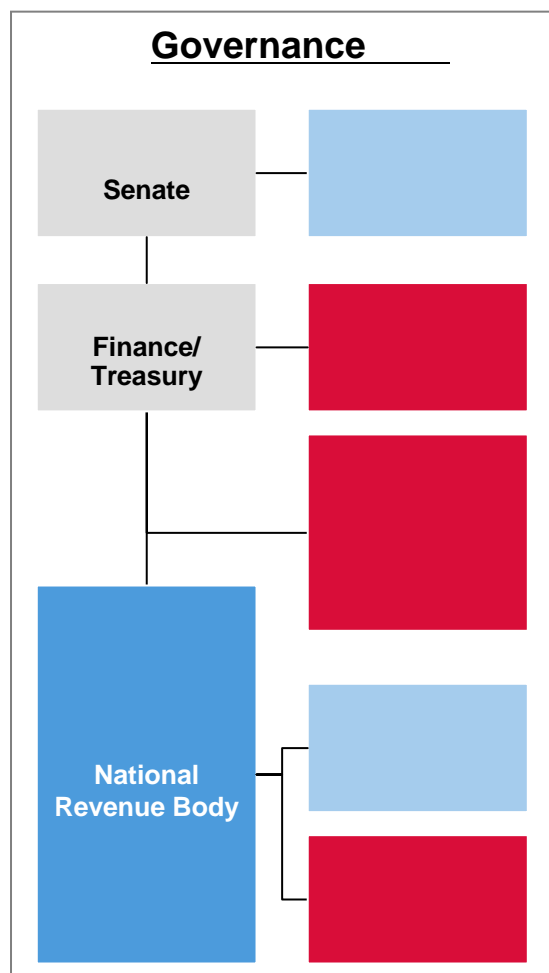
	<ul style="list-style-type: none"> 4 – Large and Mid-Size Business Division 	<ul style="list-style-type: none"> International Large Business & 	<ul style="list-style-type: none"> Centre Large Business
	<ul style="list-style-type: none"> Appeals 	<ul style="list-style-type: none"> 가 	<ul style="list-style-type: none"> 2 (Secondary Tax on Companies), 가 /
	<ul style="list-style-type: none"> 1,000 48,000 1,450 (2004) 	<ul style="list-style-type: none"> 52% 3,000 1 1,450 700 	<ul style="list-style-type: none"> 2.5 1)
	<ul style="list-style-type: none"> Head Quarters가 5 		<ul style="list-style-type: none"> 8

1)

Rand

: Tax Administration in OECD and Selected Non-OECD Countries (OECD 2007), Booz & Company

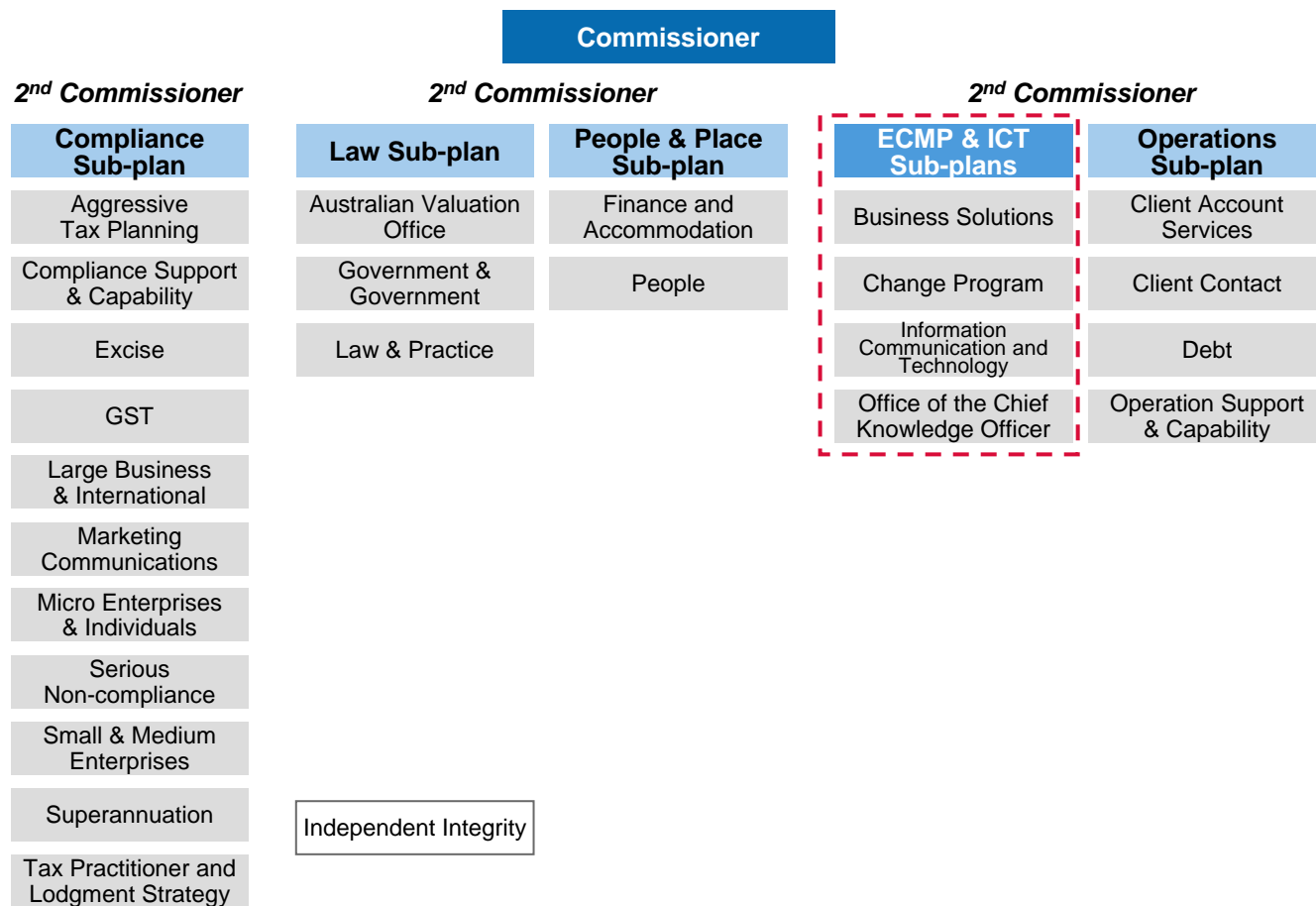
Governance



IRS	ATO	CRA	HMRC
<ul style="list-style-type: none"> GAO (Finance) OMB (Finance) 	<ul style="list-style-type: none"> Australian National Audit Office (ANAO) 	<ul style="list-style-type: none"> Office of Auditor General (OAG) Treasury Board of Canada Secretariat 	<ul style="list-style-type: none"> National Audit Office
<ul style="list-style-type: none"> TIGTA (Treasury Inspector General for Tax Administration) 	<ul style="list-style-type: none"> Inspector-General of Taxation 		
<ul style="list-style-type: none"> IRS Oversight Board 	<ul style="list-style-type: none"> Board of Taxation 	<ul style="list-style-type: none"> Board of Management 	<ul style="list-style-type: none"> Board
		<ul style="list-style-type: none"> Corporate audit and evaluation branch (CAEB) 	<ul style="list-style-type: none"> Internal Audit (IA)
<ul style="list-style-type: none"> Taxpayer Advocacy Service Taxpayer Advocate Panel 	<ul style="list-style-type: none"> Commonwealth Ombudsman 	<ul style="list-style-type: none"> Taxpayers' Ombudsman 	<ul style="list-style-type: none"> Adjudicator Parliamentary Ombudsman

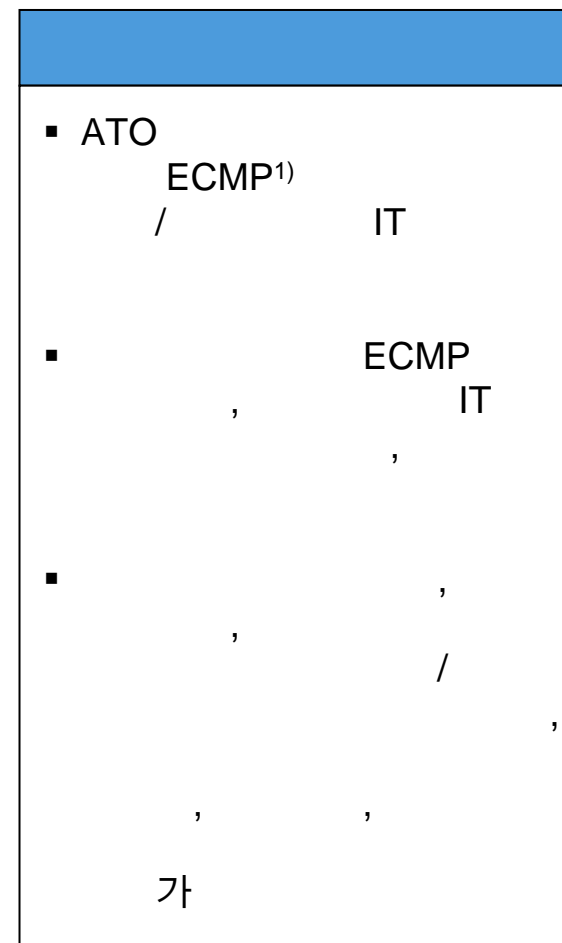
ATO

Australian Taxation Office

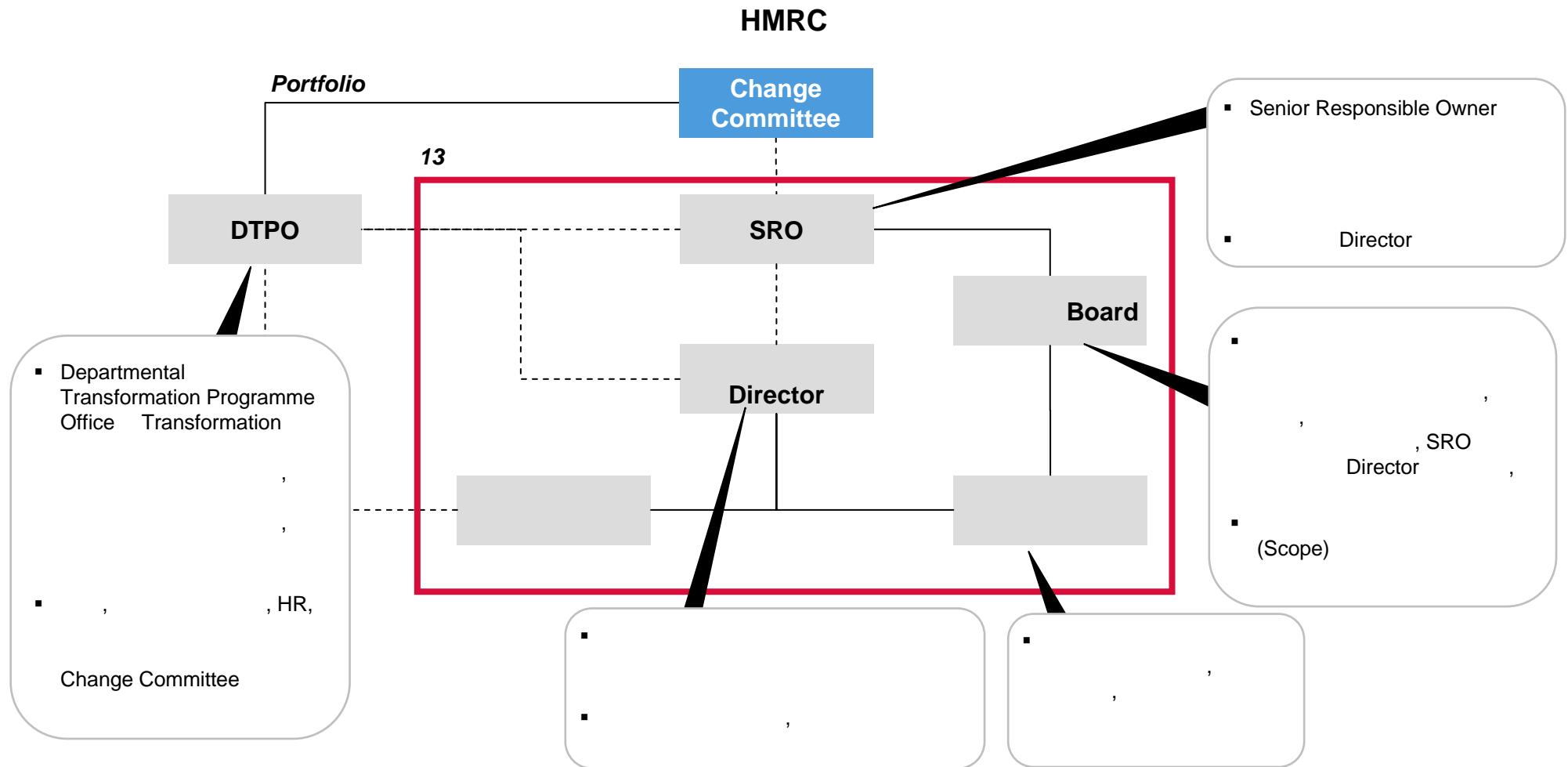


1) ECMP : 2003
: ATO 2008 12 , Booz & Company

Easier, Cheaper & More Personalized Program



HMRC



: HMRC, National Audit Office research, Booz & Company

