

FORUM ON TAX ADMINISTRATION

OECD Tax Administration Maturity Model Series

# Tax Compliance Burden Maturity Model

OECD Tax Administration Maturity Model Series

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# Preface

The objectives of tax administration across the globe encompass not only raising revenue to fund government services but also to do so in a way which does not impose unnecessary compliance burdens on taxpayers. These objectives go hand-in-hand as excessive burdens, whether involving time or direct costs, can decrease the willingness or, in some cases, the ability of taxpayers to comply with their obligations. High compliance burdens can also incur significant opportunity costs for many taxpayers, diverting them away from productive activities and, in aggregate, reducing economic growth.

The vast majority of tax administrations recognise the importance of minimising compliance burdens. We see this in the improvements being made across tax administrations to a range of taxpayer services, including in the area of online filing and payments, pre-population of tax returns, enhanced communication channels and an increase in self-service options, including through mobile applications. While these developments are often in response to explicit taxpayer demands for more user-friendly services or even co-designed with taxpayers, in general there appears to be relatively little understanding of the overall burdens faced by taxpayers. This includes understanding how different obligations and processes work together to reduce or increase burdens, the interaction between existing and new obligations, and where the greatest inroads on compliance burdens can be made.

As well as understanding burdens, in order to address them as effectively as possible requires both a top-down and a bottom-up approach. There needs to be an overall strategy in place and a culture that recognises the importance of minimising burdens while collecting the right amount of tax. Each part of the administration also needs to realise and embrace its role in reducing burdens, including the opportunities available through incremental change and through more fundamental redesign of policies and processes. Not all of this may be in the gift of the administration, but administrations can nonetheless use their experience and expertise to work with and influence others, including policy makers.

For these reasons, I was pleased to be able to sponsor work on the development of the short maturity model on measuring and minimising compliance burdens contained in this report. Given that responsibility for reducing burdens lies with all levels of the tax administration and across all functions, a maturity model approach is an interesting and informative tool to use to help gauge whether the right levers are in place and are being pulled. When we used the maturity model within HMRC, we brought in colleagues from across many different parts of the organisation to have frank and open conversations about our current level of maturity, our strengths and weaknesses and some of the steps we might take going forward. Much of the value of the maturity model approach is in these cross-cutting conversations and the impacts they have. I would recommend to colleagues in tax administrations at all stages of development to undertake such a self-assessment and also to provide feedback on how this new tool might be further improved to the benefit of all.

Finally, I would like to take this opportunity to thank those that helped to develop the model within HMRC, in particular Justin Savage, the OECD Secretariat and the Advisory Group of Austria, Finland, Hungary, Singapore and Spain as well as the wide range of Forum on Tax Administration members who piloted the model and provided invaluable feedback.

Jim Harra

First Permanent Secretary and Chief Executive

HM Revenue and Customs

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# Executive Summary

Maturity models are a relatively common tool, often used on a self-assessment basis, to help organisations understand their current level of capability in a particular functional, strategic or organisational area. In addition, maturity models, through the setting out of different levels and descriptors of maturity, are intended to provide a common understanding of the type of changes that would be likely to enable an organisation to reach a higher level of maturity over time should it so wish.

The OECD Forum on Tax Administration (FTA) first developed a maturity model in 2016 in order to assess digital maturity in the two areas of natural systems/portals and big data. The digital maturity model was introduced in the OECD report *Technologies for Better Tax Administration* (OECD, 2016<sup>[1]</sup>). Building on this, work began in 2018 to develop a set of stand-alone maturity models over time covering both functional areas of tax administration, such as auditing and human resource management, as well as more specialised areas such as enterprise risk management, analytics and the measurement and minimisation of compliance burdens.

The maturity model contained in this report covers the specialised area of compliance burden measurement and minimisation. It is the second model in the planned series of FTA maturity models. The first model in that series, the *OECD Tax Debt Management Maturity Model* (OECD 2019), covers a traditional functional area of tax administration, employing a large number of staff. Unlike tax debt, consideration of compliance burdens and actions to minimise them may be the responsibility of an individual unit, an embedded function within several taxpayer-facing business units or some combination of arrangements. The model therefore focuses on a single overall description of maturity in this area rather than on the range of institutional arrangements and procedures more appropriate for a model covering a broader tax administration function.

The aim of the compliance burden maturity model is:

- To allow tax administrations to self-assess through internal discussions as to where they see themselves as regards maturity in various aspects of addressing compliance burdens.
- To provide senior leadership of the tax administration with a good oversight of the level of maturity based on input from other stakeholders across the organisation. This can help in deciding strategy and identifying areas for further improvement, including where that needs to be supported by the actions of other parts of the tax administration.
- To allow tax administrations to compare where they sit compared to their peers. The results of the piloting of the model by twenty-one tax administrations (including some non-FTA members) were sent to the Secretariat. A “heat map” contained in this report shows the reported maturity of different administrations, on an anonymous basis.

This report consists of four parts:

- **Chapter 1: Using the compliance burden maturity model.** This provides an overview of the model and an explanation of how to use the model, including how to get the most out of discussions within the tax administration.

- **Chapter 2: Results of pilot self-assessments.** This chapter sets out the anonymised results of the pilot undertaken to refine the maturity model.
- **Chapter 3: The full compliance burden maturity model.** The chapter contains the model which can be used by tax administrations for self-assessment purposes and, following anonymised collation of results, for the purposes of international comparisons.
- **The Annex** contains a record sheet for internal purposes, including to inform repeat use of the model from time to time, and for anonymised comparison purposes when submitted to the Secretariat. (This annex and the compliance burden maturity model are both available in word version on the FTA website.)

The compliance burden maturity model was developed by an advisory group of tax administrations from Austria, Finland, Hungary, Singapore, Spain and the UK.

## Caveat

Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore, this report and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a country's practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.



# 1. Using the compliance burden maturity model

## General background

1. Maturity models are generally descriptive in nature, with a focus on processes and the broad outcomes of those processes, rather than being heavily based on metrics. This recognises that even where the metrics chosen may indicate a good or less good outcome, they do not by themselves show how that outcome has been achieved, the sustainability of the outcome or its robustness and adaptability to changes in the external environment.
2. By their nature, maturity models are not prescriptive as to the details of processes nor as to how broad outcomes should be achieved. There is no one-size-fits-all nor any detailed method that should be preferred to another in all circumstances. There is also no judgement within the models themselves as to what the optimal level is for a particular tax administration. This will depend on their own circumstances, objectives and priorities.
3. What the maturity model will help an administration assess, though, is where they see themselves as to their current level of maturity and the kind of processes and broad outcomes they may wish to consider in order to improve their maturity. In addition, being able to compare themselves to other tax administrations, or to the average level of maturity of other administrations, can be a useful input to the consideration of whether the current level of maturity is the right one for them.
4. Of course, a maturity model is only one of a range of tools that an administration may wish to use to help it to understand its capabilities and choices. The use of metrics, such as key performance indicators, will also be important to support discussions. For example, a jurisdiction giving itself a rating on compliance burdens of, say, “Leading” may not seem to be a rating compatible with there being large values reported as to the cost of compliance burdens. At the very least, this would require the administration to reflect on the proposed rating (which may still be justified, for example, if large quantitative assessments of burdens pre-dated improvements in the processes). Some jurisdictions may find value in combining the use of the maturity model with other external assessment tools, for example the International Monetary Fund’s Tax Administration Diagnostic Assessment Tool (TADAT)<sup>1</sup> or with internally generated performance indicators.

## Maturity levels

5. The model sets out five levels of maturity. The reason for choosing five levels is to help make it easier for administrations to take a judgement as to where they are by providing clear distinctions in the descriptions of maturity. This would become more difficult the more maturity levels there are. At the same

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<sup>1</sup> See TADAT (2019), “Overview”, website, [www.tadat.org/overview](http://www.tadat.org/overview) (accessed 10 October 2019).

time, having five levels helps to ensure that the distinctions between the levels are not so great that it becomes difficult for administrations to see the pathway to higher levels of maturity.

6. In designing the maturity model, it was decided to use the middle level, termed “Established”, to provide a description of where, on average, Forum on Tax Administration (FTA) members may be expected to cluster. Using this as an anchor, the other levels of maturity were fleshed out by trying to describe the pathway from an “Emerging” level to “Established”, and from “Established” to what might be possible in the future given expected developments. The five levels are:

1. **Emerging:** this level is intended to represent tax administrations which have already developed to a certain extent but which, at least in the area of compliance burden management, have significant further progress they could make. The intention is that, in general, the descriptions of this level do not focus on what is not in place but rather on what is in place, while noting what some of the limitations might be.
2. **Progressing:** this level is intended to represent tax administrations which have made or are undertaking reforms in compliance burden management as part of progressing towards the average level of advanced tax administrations.
3. **Established:** this level is intended to represent where many advanced tax administrations, such as FTA members, might be expected to cluster. (See Chapter 2 for information on the results of the pilot of the compliance burden maturity model.)
4. **Leading:** this level is intended to represent the cutting edge of what is generally possible at the present time through actions by the tax administration itself.
5. **Aspirational:** the intention of this level is to look forward at what might be possible in the medium term as the use of new technology tools develops and as tax administrations move towards more seamless tax administration. Few tax administrations are expected to be consistently at this level currently, in particular since in some cases it requires cooperation external to the tax administration (such as whole of government approaches, access to a wide range of data sources etc.).

## Layout of the maturity model

7. The compliance burden maturity model has a single theme of minimising compliance burdens with a separate descriptor for each of the different maturity levels given that it does not cover a large and separate tax administration function.

8. To assist in the understanding of what a given level of maturity means, a set of indicative attributes is also contained under each maturity level. As shown by the term itself, these are indicative attributes and not determinative.

9. Not all of the indicative attributes under a particular maturity level will necessarily be present in a particular tax administration. A tax administration may also not fit all of the elements of a particular attribute. An issue that may also arise is that the self-assessment group will feel that it in some cases indicators of different maturity levels will be met within a particular theme, for example some “Progressing” indicators and some “Established” indicators.

10. There is no one-size-fits-all that can work across a large and diverse range of administrations. The attributes are therefore intended to help guide discussions rather than determine them. In using the model, tax administrations are asked to consider **the best fit for them**, taking account of both the descriptors and indicators. The self-assessment group will then need to determine which maturity level it best fits, based on discussions of the weight it attaches to the importance of particular indicators being present for the relevant descriptor. Hopefully, the information that it may not fit all of the indicators may also provide food for thought about possible areas that the administration may wish to consider further.

11. In some cases the indicative attributes may be additive across the maturity model and this should hopefully be clear from the context. They will not, though, generally be repeated across maturity levels in order to avoid repetition. Where a tax administration meets a number of indicative attributes within the same row, then its level of maturity within that row will be the highest of the indicative attributes which are met. (For example if “Progressing”, “Established” and “Leading” indicators in one row are all met, then the level of maturity for that row would be “Leading”.)

12. It is important to repeat, though, that the indicative indicators are not determinative. Rather, the indicative indicators are intended to reflect what might be expected, in general form, to be in place at a particular maturity level which will differ from the level below (for example by virtue of being more demanding or representing a shift in approach).

### Application of the maturity model

13. The compliance burden maturity model has been designed to be used as a self-assessment tool. To be effective, this self-assessment should be done in a way which makes the process as objective and evidenced as possible and avoids group-think. Experience with using the model suggests the following key considerations for the self-assessment discussion:

- Sufficient time should be allowed for the self-assessment discussion. Feedback from administrations suggests that it may take from a half day to a full day.
- There should be a range of staff involved in dealing with compliance burdens, across grades. Care should be taken, though, to ensure that the conversations can be frank and open and people should be encouraged to express their views.
- It is good practice to appoint someone who does not have responsibility for compliance burdens to lead the discussions. This person should have read the model and understand how it works. As well as facilitating discussions, the person should be able to challenge the views of the self-assessment group, including asking for supporting evidence where appropriate.
- Consideration should be given to how to reach a view where there is a division within the self-assessment group on the appropriate assessment of maturity. The facilitator may, for example, have a tie-break role.
- In addition to the facilitator, consideration should be given to involving staff from other tax administration functions, ideally at a relatively senior level, to assist in the challenge function and to provide insights from their different perspective. A number of administrations have reported that cross-organisational conversations in the self-assessment process can itself prove useful in joining-up different areas of business, helping people to see the scope for synergies and for mutual support in achieving the administration’s objectives.
- When decisions are taken on the level of maturity, it will be helpful to record the main reasons behind that decision. This will assist in future use of the model within the tax administration, allowing an easier discussion of what, if anything, has changed.

### ***Recording of self-assessments***

14. Annex A contains a record sheet for tax administrations to record the results of their self-assessment. This also contains a check-list of the considerations for successful self-assessment discussions. A word version of the record sheet can be found on the Forum on Tax Administration (FTA) website.

15. In addition to recording the level of maturity, there are some open text boxes where it is possible to record the key evidence for the determination of maturity.

16. At the end of the word document there are also open text boxes to help inform the future development of the model. These ask the self-assessment group to:

- identify where it feels that some of the indicative attributes or descriptors are misplaced or wrong, or whether there are important attributes that it thinks are missing
- identify where it finds a lack of clarity as regards the difference between adjacent maturity levels
- identify any areas where it finds the language is unclear or ambiguous and may need to be included in a glossary.

17. The results reported to the Secretariat will be added in anonymised form to the heat map contained in Chapter 2 (which will be updated periodically on the FTA website). Administrations are identified by a letter within this heat map with the letter having been sent to the relevant administration. This allows administrations to see where they sit relative to their peers.

18. The reason for keeping the results anonymous is to help ensure that administrations are not influenced in their use of the maturity model by concerns about external perceptions and is intended to reinforce its primary purpose as a self-assessment tool for informing an administration's future strategy. Administrations which wish to speak to peers for knowledge-sharing purposes (for example where one is at a "Leading" or "Aspirational" level) can ask the Secretariat to reach out to that peer for agreement to put them in touch.

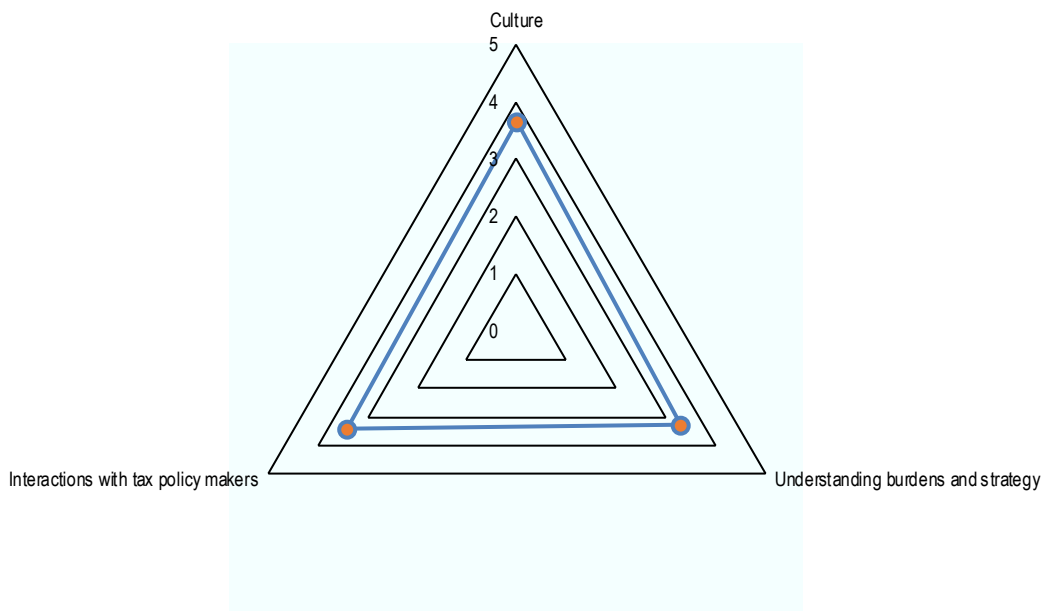
## 2. Results of Pilot Self-Assessments

19. The compliance burden maturity model was sent to Forum on Tax Administration (FTA) members and to regional tax administrations in early 2019 with an invitation for administrations to pilot its use and to provide feedback, including suggestions for improvements. A total of twenty-one FTA members and non-members completed the pilot (including a small number of developing countries).

20. Results of the pilot self-assessments were sent to the Secretariat and analysed to check the calibration of the different maturity levels – where the expectation was that most FTA members would tend to cluster around the “Established” category – and to adjust the model in the light of feedback.

21. In the pilot, it turned out that there was greater clustering at the “Leading” level rather than the “Established” level. This may be because of the increased attention that is now given to measuring and minimising compliance burdens, which would be very encouraging. Alternatively, it could be an effect of sample bias and/or the composition of the self-assessment groups in individual tax administrations which undertook the analysis. This will become clearer following wider use of the model at which point further adjustments may be made.

Figure 1. Results of the pilot self-assessment for the three indicative attributes of the model



Source: OECD Secretariat analysis based on pilot participants' self-assessments.

22. The feedback received indicated that the model was easy to use, covered the right areas and that the jumps in maturity levels were sufficiently discrete and understandable. Some changes to language were suggested in a few of the indicative attributes and these have been made in the final version of the model in Chapter 3.

23. The results of the pilot self-assessments are set out in Figure 1 which illustrates the average self-assessment score for the three indicative attributes, and in form of a heat map contained in Table 1. The results are anonymised although administrations will know the letter in the table which has been assigned to them.

**Table 1. Results of the pilot self-assessment for the three indicative attributes of the model**

Theme	Indicative attributes	Countries																			
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
<b>1. Strategy and strategic principles</b>																					
Minimising compliance burdens	Culture	Emerging	Progressing	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established
	Understanding burdens and strategy	Progressing	Progressing	Progressing	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established
	Interactions with tax policy makers	Emerging	Progressing	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established
<b>Heat-map key:</b>		Emerging	Progressing	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established	Established

Source: OECD Secretariat analysis based on pilot participants' self-assessments.

# 3. The Compliance Burden Maturity Model

## Minimising compliance burdens

24. This model sets out different maturity levels in respect of a tax administration's consideration of the impact of compliance burdens on taxpayers and its actions to seek to reduce burdens. This broad theme includes acknowledgement and definition of a burden, the culture as regards compliance burdens, how stakeholders and taxpayers are involved in defining and reducing burdens and interactions with policy makers. Maturity in this model is characterised by a move from a largely internal focus on the tax administration's cost, to increasing consideration of compliance burdens, albeit on a reactive and generic basis, to a more proactive approach to understanding and reducing burdens, including at the aspirational end through the increasing use of advanced technology tools.

		Internal focus	Reactive and generic	Proactive and committed		
Maturity levels		Emerging	Progressing	Established	Leading	Aspirational
Descriptor		Consideration of costs is mainly focused on the tax administration's own costs and changes in compliance burdens are generally a side-product of changes made for the benefit of the tax administration. General guidance is made available although it is fairly static in form.	The tax administration considers compliance burdens in a generally reactive manner with the main focus on increasing e-services and on relationship building with large business. Guidance is updated regularly with close cooperation with tax professionals.	There is a general commitment to reduce burdens with public consultation on proposed measures and options for simplifications. There is increased engagement with tax policy makers on reducing burdens. Customer services are increasingly considered from the taxpayers' perspective.	There is a defined and targeted strategic commitment to reduce the overall costs of compliance burdens with active participation of stakeholders in design and scrutiny of proposed measures. There is growing use of different tools and strategies to reduce compliance burden, and to design processes from the taxpayers' perspectives.	Reducing compliance burdens is a core objective of the tax administration and a core part of the administrations' culture. Increasing consideration is given to supporting compliance-by-design processes and working with taxpayers' natural systems. Advanced technology tools are increasingly used to identify and measure burdens, as well as to suggest
Indicative Attributes						

Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
					improvements.
Culture	<p>While the tax administration may have a high-level aim to reduce compliance burdens, there are no explicit objectives concerning consideration of burdens.</p> <p>While individual teams may consider ways to reduce compliance burdens, there is no shared culture within the tax administration of minimising compliance burdens and it is not actively promoted by senior management.</p>	<p>The importance of considering and minimising compliance burdens is recognised in general terms in tax administration delivery plans and there may be a general policy to consider burdens when implementing new policies and in compliance choices.</p> <p>There is a general appreciation of the burdens tax administration can impose although consideration of compliance, yield and operating costs are generally seen to take priority over taxpayer compliance burdens.</p>	<p>There is an explicit commitment to reduce administrative burdens but no explicit targets. There are no consequences for failure to meet these commitments (which are on a 'best endeavours' basis.)</p> <p>Reduction of compliance burdens is promoted actively by senior management. Primary responsibility for identifying and reducing burdens is placed within a single unit (for example customer services) rather than built into individual teams' objectives.</p>	<p>There is a defined target to minimise compliance burdens for taxpayers (which may be set internally or by government). This is reflected in the objectives of senior management and outcomes are reported publicly.</p> <p>Processes to minimise compliance burdens are supported by senior management with measurable objectives assigned to individual teams and projects.</p>	<p>There is an explicit objective to minimise compliance burdens through changes to the way tax is administered, accompanied by appropriate strategies and commitments. There are ambitious and measurable medium term targets.</p> <p>There is an organisation wide culture on the importance of understanding and minimising compliance burdens. Responsibility for minimising burdens is shared by all tax administration functions and features in delivery plans and is subject to regular reporting.</p>
Understanding burdens and strategy	<p>Stakeholder engagement on burdens is generally limited to specific high-profile issues which have a political impact. In general the impact of tax policy is measured in terms of the impact on the operating costs of the tax authority.</p> <p>Changes to tax administration systems are generally made to minimise the costs or increase the efficiency of the tax administration in securing tax revenue. This may change</p>	<p>Understanding of high-level quantitative burdens is captured through occasional ad-hoc informal consultation with external professional and expert stakeholders and some large businesses.</p> <p>In general, assumptions are made about mechanisms to ease burdens on taxpayers as a whole, for example the introduction of e-services in some areas, without significant</p>	<p>Quantitative impacts of tax policy changes on compliance burdens are published for public consultation. Generic customer service surveys provide information on perceptions of compliance burdens among different taxpayer segments.</p> <p>There are established groups of external stakeholders to engage specifically on the theme of administrative burdens and to identify significant issues, supported by</p>	<p>Methodologies and processes are put in place to develop a comprehensive understanding of compliance burdens and perceptions among different taxpayer segments, considering their differing needs and capabilities.</p> <p>Taxpayers, through focus groups and wider consultation, are directly involved in identifying ways to minimise burdens, both new and existing. This is supported by tax</p>	<p>Advanced analytics tools are used to measure quantitative burdens using a wide source of data, including from taxpayers' natural systems. Taxpayer perceptions are measured through a published methodology which looks at variables across sectors, age of business and general assumed capability.</p> <p>The tax administration supplements the engagement process with data and advanced technology tools to more effectively identify significant issues and derive</p>



Maturity levels	Emerging	Progressing	Established	Leading	Aspirational
	<p>compliance burdens in a positive or negative way.</p> <p>Systems and processes are designed primarily with the needs of the tax administration in mind.</p>	<p>consultation with different types of taxpayers on concerns and priorities beyond those of large business.</p> <p>There are ad-hoc initiatives to improve service delivery and reduce the compliance burdens of taxpayers (e.g. digitalisation of certain processes), primarily in response to taxpayer feedback.</p>	<p>experienced tax administration staff with a good understanding of compliance burdens.</p> <p>The tax administration proactively reviews the design of systems and processes to reduce the compliance burdens of taxpayers and to increase options for self-service.</p>	<p>administration staff with expert knowledge in how to measure and reduce burdens. Recommendations are generally made public.</p> <p>The tax administration regularly reviews the design of its systems and processes to make them more taxpayer-centric. A range of strategies and tools are used to minimise compliance burdens for taxpayers (e.g. pre-filling of returns using third party information, deployment of mobile applications etc.).</p>	<p>insights to minimise burdens, both new and existing. There is early engagement of taxpayers to identify issues and co-create solutions.</p> <p>There is a clearly articulated strategy for making systems and processes more taxpayer-centric, accompanied by ambitious targets and concrete plans. There is extensive use of advanced strategies and tools to reduce burden for taxpayers and integrate tax into taxpayers' natural systems (e.g. initiatives to make submission of information quick and seamless, use of behavioural insights and design thinking).</p>
Interactions with tax policy makers	<p>There is some discussion by policymakers with the tax administration on the development of new tax policy. Administrability issues are taken into account although tax compliance burdens are not routinely considered.</p>	<p>The tax administration is consulted at a late stage in the development of tax policy and broad assessments of compliance impacts are provided to policy makers.</p>	<p>There is close cooperation with tax policy makers to obtain a common understanding of the implications of new policy for ongoing compliance burdens and alternative options to achieve policy aims.</p>	<p>Compliance burdens are fully considered during the development of tax policy, including for various taxpayer population segments. There is a process for internal and external scrutiny and challenge of excessive compliance burdens pre-implementation of policy.</p>	<p>The tax administration proactively seeks, identifies and recommends improvements to policy that can reduce burdens, supported by the use of advanced analytics and wide engagement with taxpayers.</p>

## Annex A. Compliance Burdens Maturity Model – self-assessment record sheet

**Jurisdiction name:**

### Process

Please complete the appropriate boxes related to process:

Appointment of facilitator	Y/N
Number of staff dealing with compliance burdens in the self-assessment group	
Appropriate distribution of grades	Y/N
Involvement of official(s) from other areas of the tax administration	Y/N (please comment)
Time taken in hours to complete the self-assessment	

### Self-assessment record

Please complete the table below by marking the appropriate boxes with an X based on your self-assessment. Please only include one X per row.

Please send the completed table to the Forum on Tax Administration Secretariat at [FTA@oecd.org](mailto:FTA@oecd.org). Please provide an overall mark as well as a mark for each of the indicative attributes where possible. (Where the indicative attributes record different levels of maturity, please take a judgement as to the appropriate overall mark based on a “best fit”.) Please could you also consider the open questions at the end of the document.

**Minimising compliance burdens**

Minimising compliance burdens	Emerging	Progressing	Established	Leading	Aspirational
<b>Overall Mark</b>					
Culture					
Understanding burdens and strategy					
Interactions with tax policy makers					

**Supporting Commentary on overall mark:**

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**Additional questions**

Q1. Are there some of the indicative attributes or descriptors which you feel are misplaced or wrong, or are important attributes that you think are missing?

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Q2. Are there areas where you think there is a lack of clarity as regards the difference between adjacent maturity levels?

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Q3. Are there areas where you think the language is unclear or ambiguous?

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## OECD Tax Administration Maturity Model Series

### Tax Compliance Burden Maturity Model

The newly launched OECD Tax Administration Maturity Model Series sets out descriptions of capabilities and performance in particular functions or sets of activities carried out by tax administrations across five discrete maturity levels. The intention of this Series is to provide tax administrations globally with a tool to allow them to self-assess their current level of maturity and to facilitate consideration of future strategy, depending on a tax administration's unique circumstances and priorities.

The *Tax Compliance Burden Maturity Model* looks at the core elements of successful compliance burden measurement and management, including engagement with policy makers. This is an increasingly important cross-cutting consideration for tax administrations as excessive compliance burdens can both undermine tax compliance as well as adversely impact economic growth. The model was developed by a group of Forum on Tax Administration members and refined through a pilot undertaken by a wide range of tax administrations, including some developing countries. This report sets out the results of that pilot which allows administrations using the model to compare their own maturity in the different aspects of compliance burden measurement and management to that of their peers.