Recent developments in the international tax community are changing the way tax administrations operate. They affect the strategic and operational areas of tax policy and administration crucial for the effectiveness of tax administrations. To help meet these challenges, IBFD developed TAx-Ray.

In a TAx-Ray Assessment project, IBFD measures the institutional, strategic and operational ability of tax administrations to effectively and efficiently implement, administer and enforce the tax laws and other tasks performed by tax administrations. Compared to assessment methods currently available, TAx-Ray methodology is more comprehensive. It is evidence based. It recognizes environmental circumstances and is universally applicable for developed and developing countries. With the help of a sophisticated proprietary tool, our consultants thoroughly analyse strengths and weaknesses, based on a large set of standardized performance indicators per operational area, weighted scores and maturity levels. TAx-Ray survey projects provide a structured approach for identifying areas of improvement, including benchmarking year on year and versus similar organizations.

Key areas for assessment are:

- Environment
- Tax system
- Mandate / Mission and vision
- Organizational features of tax administrations
- Compliance risk management
- Tax operations (1): Registration, filing, assessment
- Tax operations (2): Auditing, fraud investigation
- Tax operations (3): Collection, appeals, service

Contact us at www.ibfd.org/Consultancy
How it works
Our experienced team visits your organization in person and collaborates with your officials for data collection and research. With the support of the unique TAx-Ray application, you will receive your scores and a detailed report advising you on improvements in areas such as staff knowledge, experience levels and areas for development.

Who TAx-Ray Assessment is for
Due to the broad nature of the TAx-Ray Assessment, governments and tax administrations around the world can benefit. We apply our deep understanding of tax issues and knowledge of the context of our clients, such as ministries of finance, supervisory institutions, donor or international organizations, to help you successfully achieve or fine-tune your organizational goals.

Our core team
TAx-Ray was developed by Matthijs Alink and Victor van Kommer, who are also the authors of IBFD’s Handbook on Tax Administration. They will be involved in the assessment process and will be supported by the Government Consultancy department of IBFD. The project team can call on the different disciplines and experiences of IBFD’s multilingual and multicultural staff and network of tax lawyers, accountants, economists and public and tax officials from over 35 countries.

Key benefits
► TAx-Ray projects have a broad scope. In addition to operational aspects, we pay attention to the contextual environment and emphasize mandate, strategy, organization and resources. TAx-Ray provides a comprehensive overview of strengths and weaknesses
► TAx-Ray has been developed for international application in OECD and non-OECD countries. Criteria for performance have been built with an understanding of the specific circumstances of developing countries
► TAx-Ray is an assessment method for reporting to international organizations but can also be used as a self-assessment methodology and as a stepping stone for steering and directing the own organization
► The TAx-Ray diagnosis may serve to direct policy and strategy formulation and allocation of budget and resources for improvement projects
► The final TAx-Ray report can be used as a benchmark, for baseline self-assessment, improvement over the years on selected performance indicators or for comparison with similar tax administrations

TAx-Ray team leaders
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