



e-information services on VAT



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1. Strategic context
2. Virtual Assistant:
 - How did we do it?
 - Results
 - Directive tool
3. Self assesment tools: Term calculator
4. Self assesment tools: Locator
5. e-information on VAT strategy

1. Strategic context: Why a new e-information model on VAT?

On-line VAT record-books

generated by supplying the invoicing information to the Spanish Tax Agency's Electronic office



- Compulsory for large companies, VAT groups and Monthly VAT refund registered: 63.000 companies → 80% total VAT invoicing in Spain
- Deadline for registration: four calendar days following the date of issuing /accounting of the invoice issued / received
- Information on the invoices is supplied through a web service using XML

ENTRY INTO FORCE: 1 JULY 2017

1. Strategic context: Why a new e-information model on VAT?

A big challenge



54.126
companies



Team with a multitude of
functions



886 weekly
consultations

How to deal with it?

1. Strategic context: Why a new e-information model on VAT?

Using Artificial Intelligence



SII Virtual
assistant

and new self-assessment tools



Term Calculator



Locator

2. VA: How did we do it?



A mixed team composed of

IT specialist

Tax specialist on SII



Private technology Company
(IBM)



Spanish Tax Agency



2. VA: How did we do it?



April 2017						
Mo	Tu	We	Th	Fr	Sa	Su
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Beginning



October 2017						
Mo	Tu	We	Th	Fr	Sa	Su
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

End



Full-time team

2. VA: How did we do it?



3 steps

identify potential questions
(Analysis of Taxpayer needs)

Associate answers through decision trees

Training in natural language

2. VA: How did we do it?

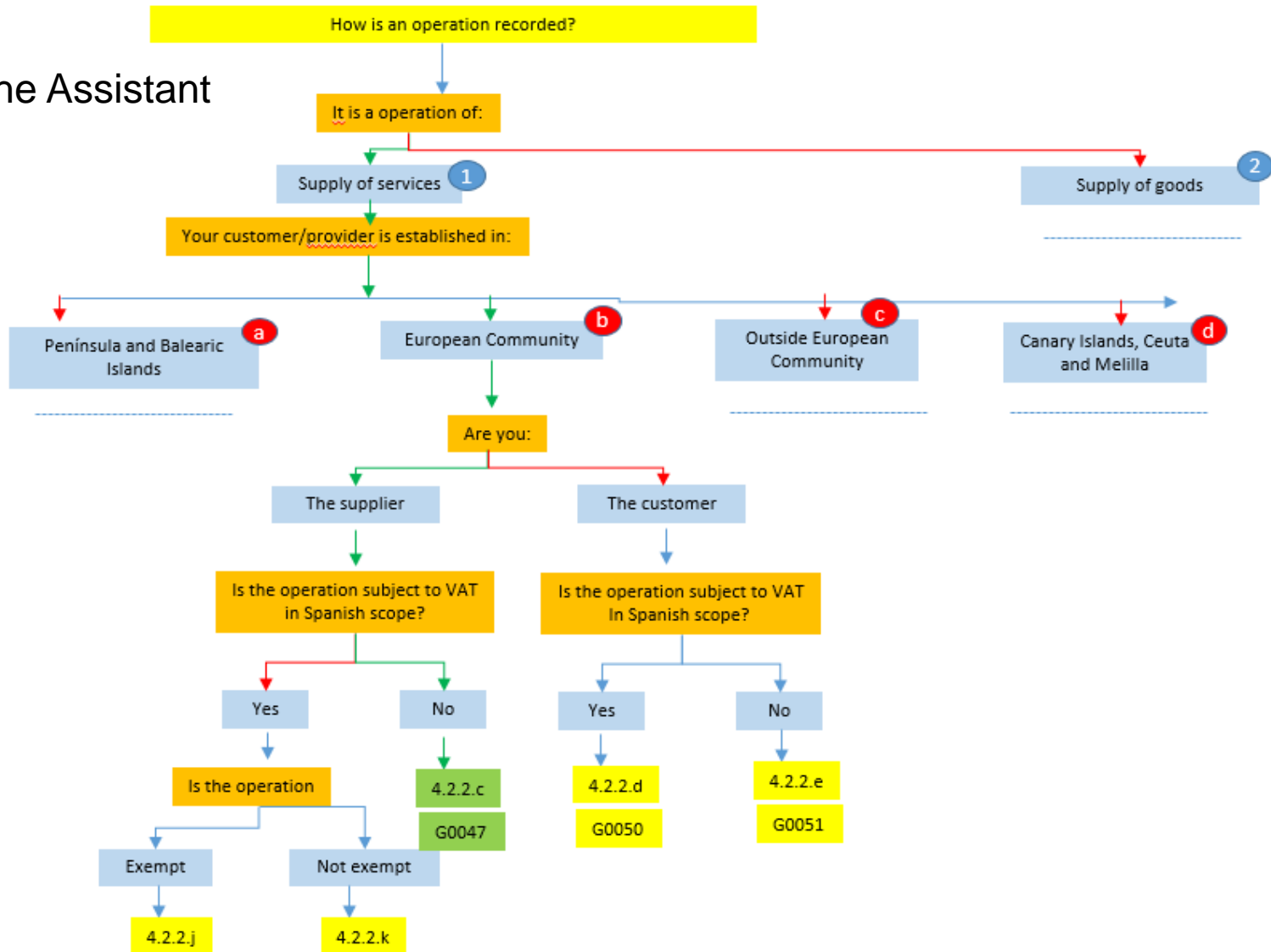
How is a service provided to a Greek customer recorded?

DEMO:

<https://www2.agenciatributaria.gob.es/avaeat/AVDemo.nsf/Inicio?OpenForm>



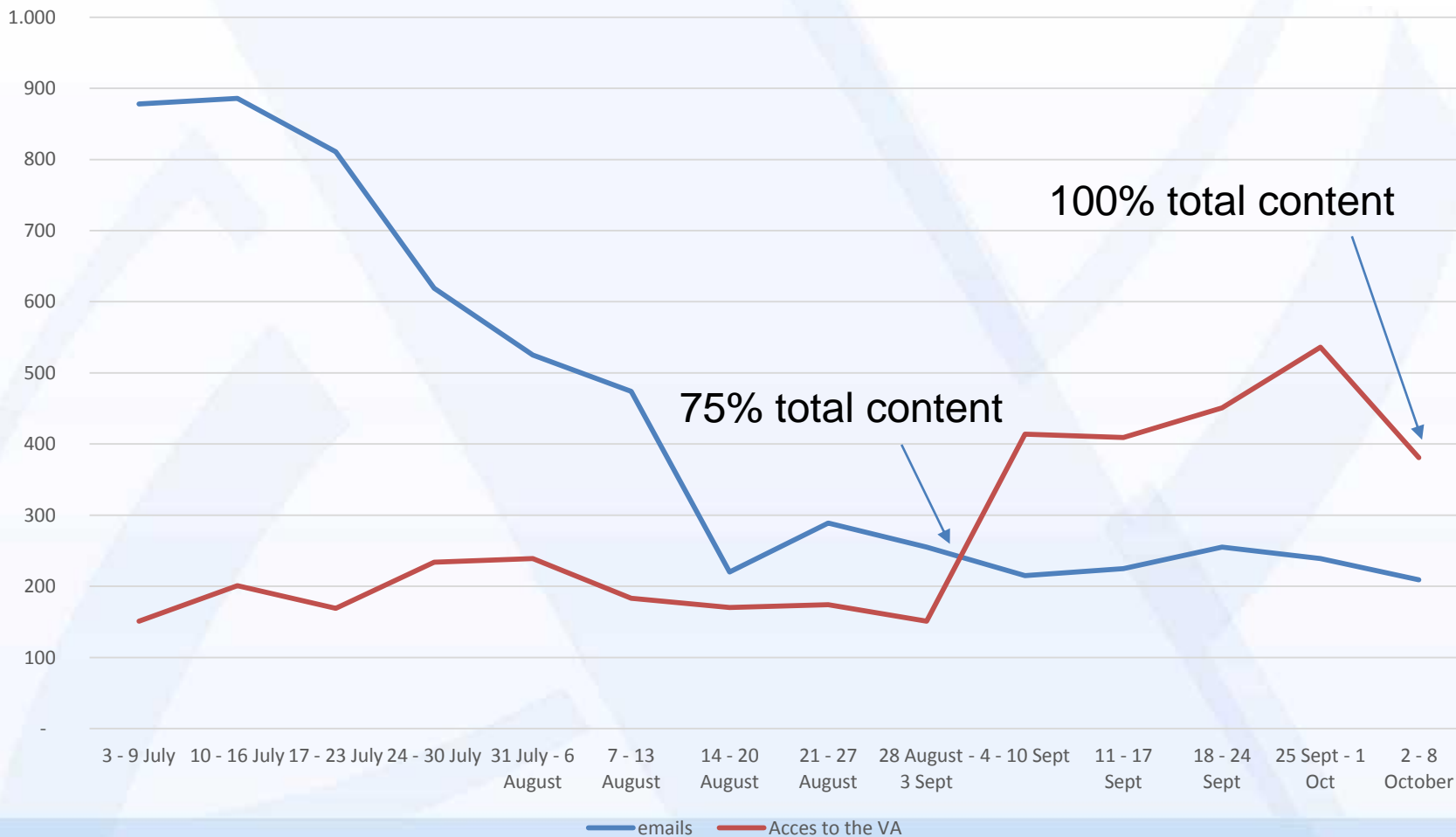
What is the Assistant thinking?



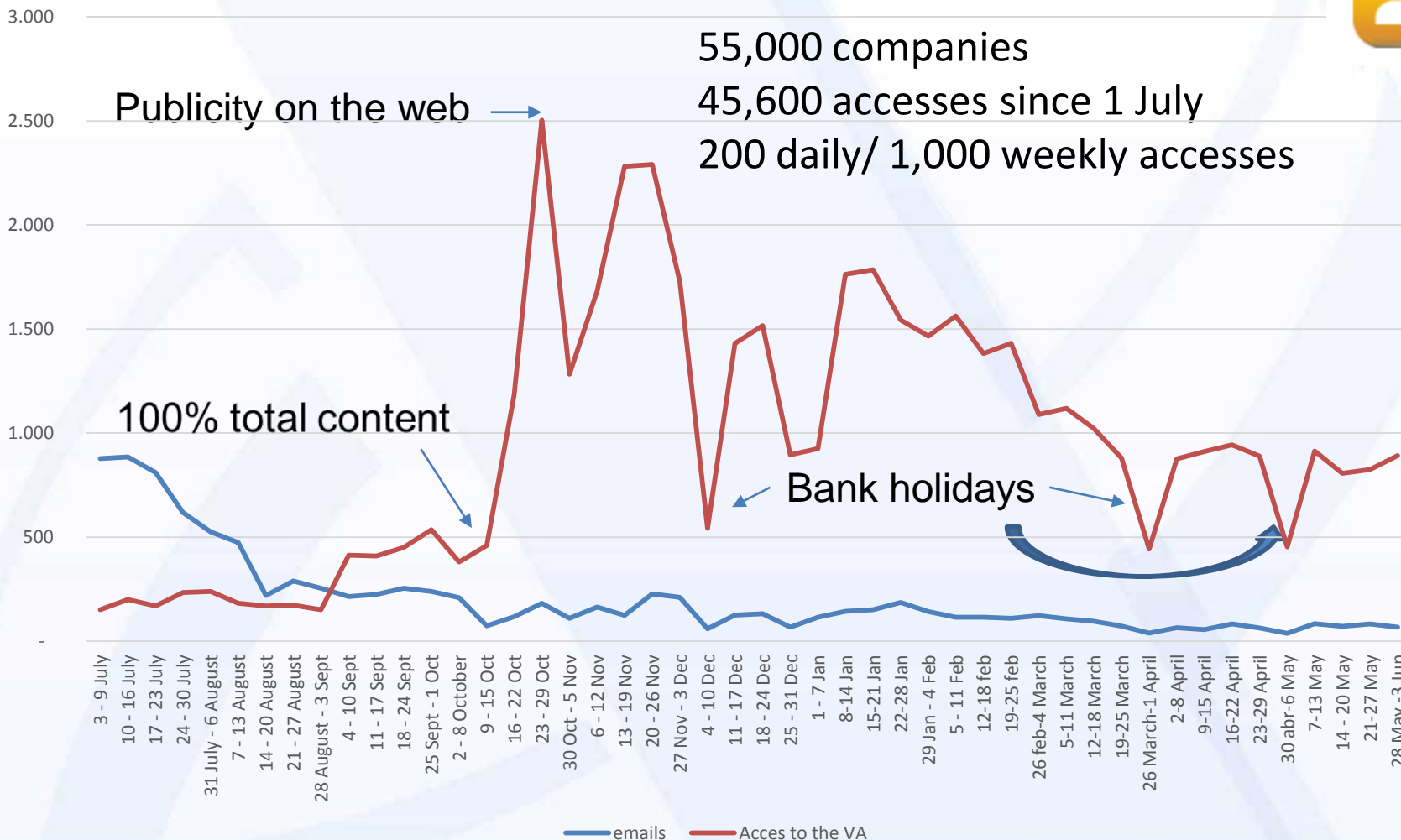
2. VA: Results:



weekly data **Comparative Virtual Assistant and mailbox SII**



2. VA: Results



2. VA: Results



ADVANTAGES

- Interactive** information versus static Faqs
- Comprehensive** information:
Links to faqs, complementary tools, electronic office and related information on the web
- Immediate** information **24 h**
- **Tax certainty:** the taxpayer can keep a copy of the conversation

DISADVANTAGES

- No Access to the available information:**
 - incorrect formulation of the question by the user,
 - the Assistant does not detect the question
- Information not available** due to the generation of new questions
- Solution:** constant update from conversation analysis
We teach the Assistant

2. VA: Directive Tool



Analysis of conversations (conversational auditing):

- Identification of trending topics
- Assess the quality of the information offered (user ratings)
- measure the impact of the information offered on voluntary compliance

3. Self-assessment tools: Term Calculator

What is the deadline to register an invoice?

55,000 companies

1,500 daily accesses

More than 300,000 accesses since 1 July 2017

6,000 accesses 8 January

Immediate Supply of Information on VAT

Tax Agency

Home ▶ The Tax Agency ▶ Campaigns ▶ Immediate Supply

Immediate Supply of Information on VAT (SII)

HELP SERVICES

Tax identification Term Calculator Locator SII Virtual assistant

<https://www2.agenciatributaria.gob.es/soporteaeat/Formularios.nsf/CalculoPlazos2017?OpenPage>



What is next?

Tax information
with **more
legal security**

**Comprehensive
immediate and
interactive**
information

Directive tool
for **measuring
the quality** of
information

Towards a new model of on-line
information

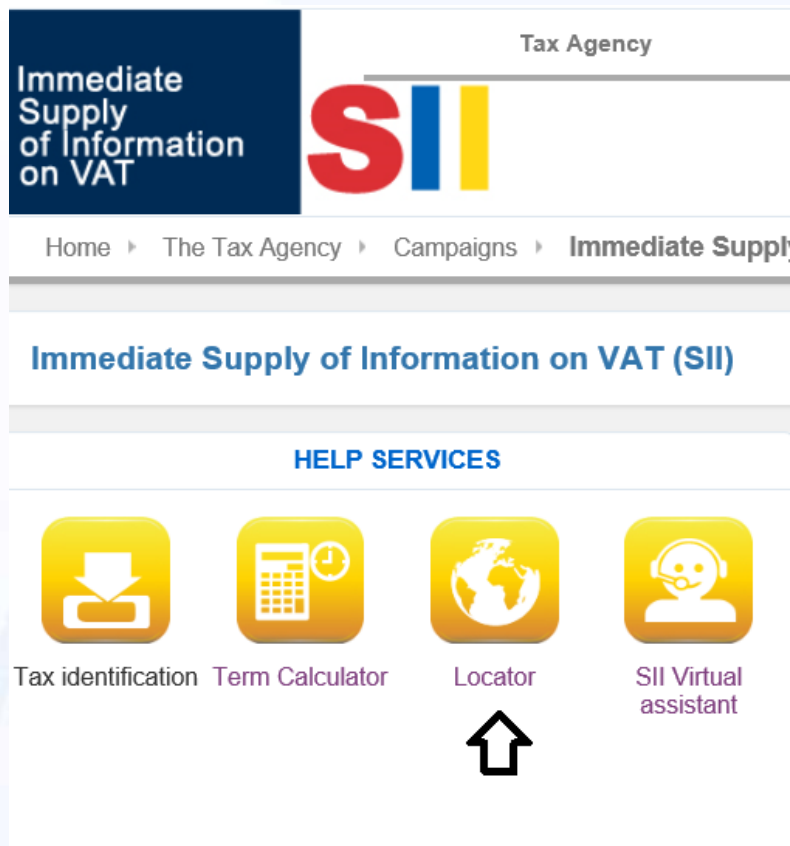
V A T

3,000,000 taxable persons

4. Self-assessment tools: Locator

VAT on services:

1. Where is the place of supply of services?
2. Who is the taxable person?
3. Invoice with VAT or Reverse charge?



Immediate Supply of Information on VAT

Tax Agency

Home ▶ The Tax Agency ▶ Campaigns ▶ Immediate Supply of Information on VAT

Immediate Supply of Information on VAT (SII)

HELP SERVICES

Tax identification Term Calculator **Locator** SII Virtual assistant

<https://www2.agenciatributaria.gob.es/soporteaeat/Localizador.nsf/Localizador?OpenForm>

4. Self-assessment tools: Locator

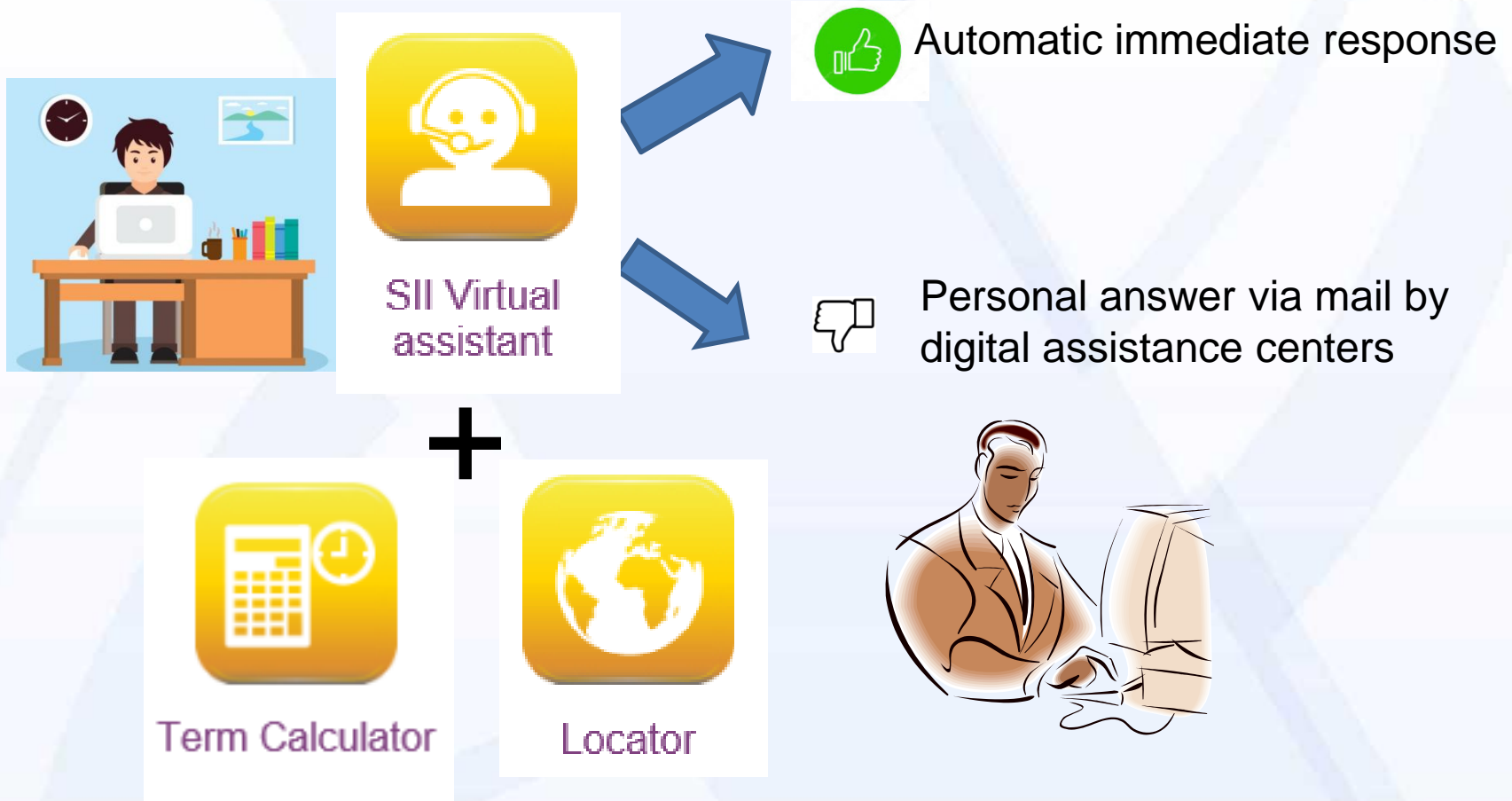


- Background: Complex regulations (article 43-59 Council Directive 2006/112/EC)
- The application based on simple questions offers a concrete answer on the VAT taxation of the service
- Results: 500 daily accesses

DEMO: Where is located transport services?

<https://www2.agenciatributaria.gob.es/avaeat/LocatorEBDemo.nsf/Localizador?OpenForm>

5. e-information on VAT strategy

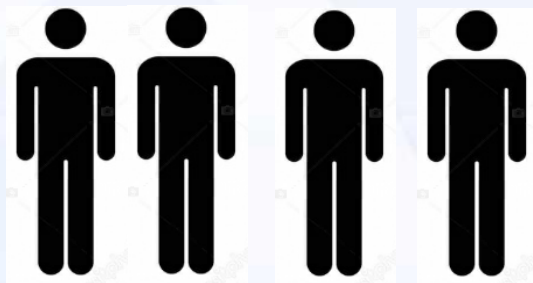


5. e-information on VAT strategy



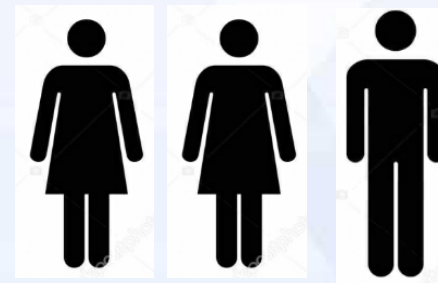
SII Virtual assistant

Two teams that work together



IBM and

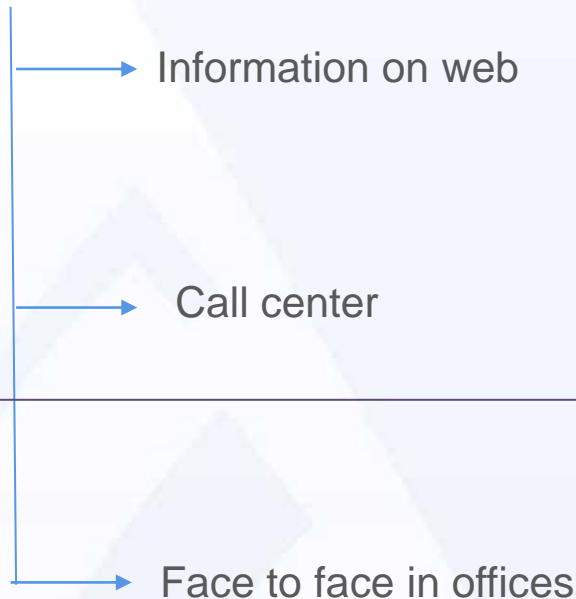
IT Department Spanish Tax Agency



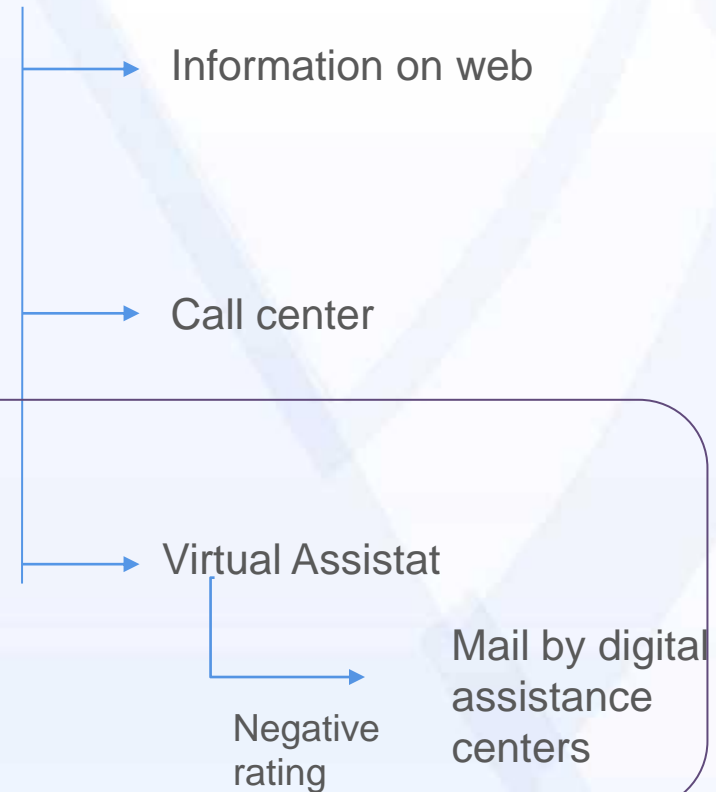
Spanish Tax Agency

5. e-information on VAT strategy

Channels “before”



Channels “after”





THANK YOU FOR YOUR ATTENTION