



Sets the Standards and Beyond

# Developing A Cooperative Compliance Model for Developing Countries

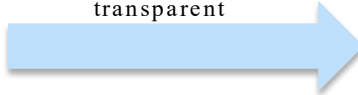
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# The CC Model for Developing Countries



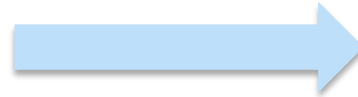
Participative-policy-making process

Fair and transparent



Supportive tax administration

low compliance cost



Room for cooperation

Flexibility to adapt is important



1

2

3

Cooperative compliance pilot program

Selective invitation to prospective participants

Open applications with certain thresholds

# The Role of Digitalization in Achieving Cooperative Compliance

## Compliance Risks

- 1 Registration
- 2 Filing
- 3 Reporting
- 4 Payment



## Digitalization

- 1 e-Registration
- 2 e-Filing
- 3 e-Reporting
- 4 e-Payment



Single  
identity  
number



## Tax Administrator

- Data integration and standardization
- Data-driven to determine appropriate treatment based on taxpayers' risk profile
- Increase transparency and information accuracy

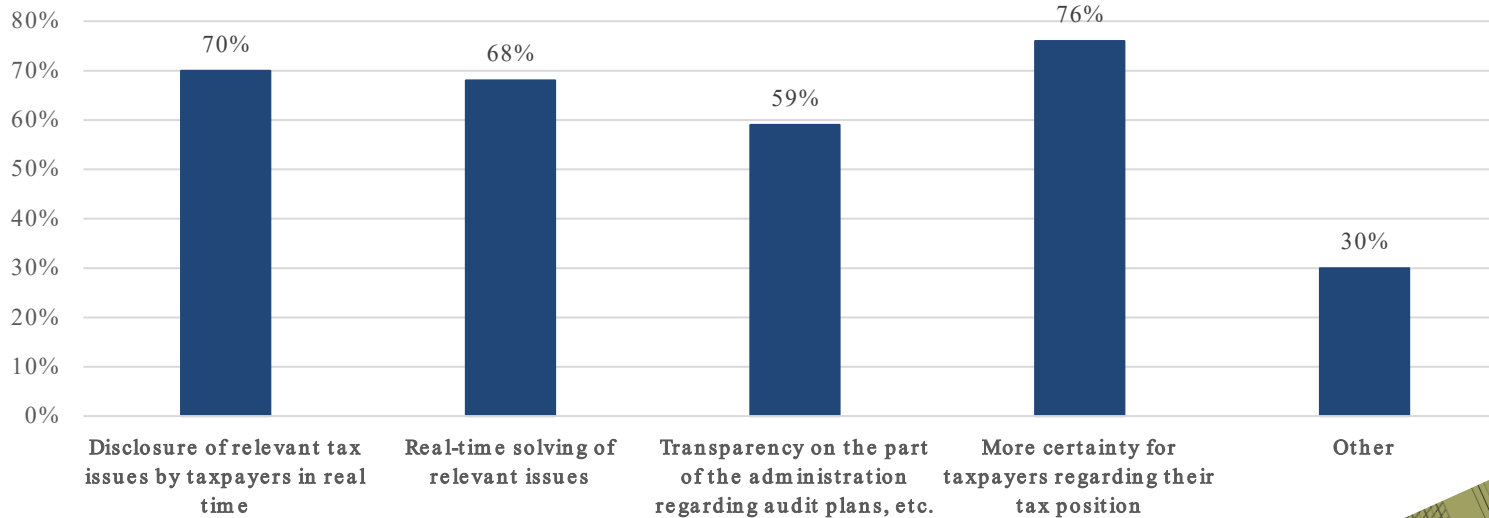
**Effective use of  
digitalization  
can benefit  
both parties!**

## Taxpayer

- Certainty can be delivered timely and precisely
- Reduction in cost of compliance
- Tax administration's simplicity
- Fulfilling taxpayers' rights

# What Benefits Given to Taxpayers?

Cooperative compliance features in OECD Countries, 2017



Source: OECD and others

*“To sustain it in the long run, tax authorities must preserve the essence of cooperative compliance through **continuous adaptations** and **prioritize trust** as the basis for exchanging transparency with certainty to taxpayers.”*



# Terima kasih

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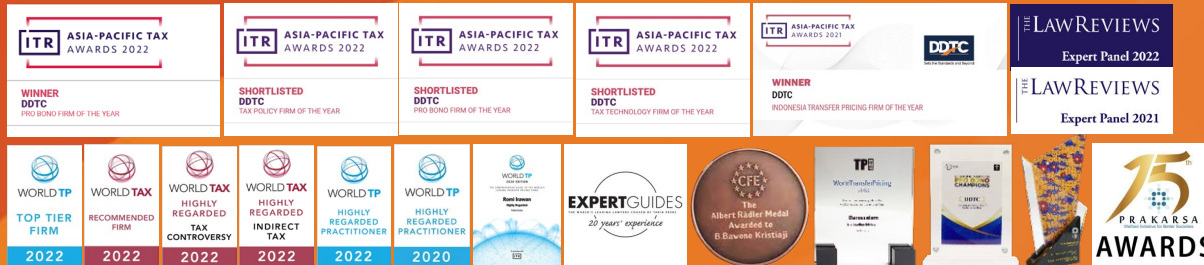


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