

Para lograr mejores resultados es necesario comprometer e involucrar a las PYME, los contribuyentes

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Together for Better Outcomes: Engaging and Involving SME Taxpayers and Stakeholders. © OECD Publishing, August 01, 2013, 92 p., ISBN : 9789264200838 (PDF); 9789264096516 (print)

Revenue bodies are increasingly focusing on improving their understanding of taxpayers and taking advantage of opportunities for collaboration where win-win situations exists. This is not least true for the large and heterogeneous SME segment, which in many countries has proven difficult and costly to administer with traditional approaches. This Forum on Tax Administration study provides inspiration and guidance to revenue bodies wishing to explore the potential for improving outcomes, reducing costs, improving services and generating other benefits by engaging and involving SME taxpayers and stakeholders. The study provides a conceptual framework illustrating the benefits and situating the approach in the context of public sector reform, technological developments and trends in compliance risk management. It further provides a comprehensive review of current and emerging practices across the areas of information and guidance, compliance risk management, and systemic solutions. Finally the study provides guidance to support successful implementation. The study finds that while revenue bodies have substantial experience to build on, there is also potential for more systematic, far-reaching and potentially transformative approaches. A key barrier in this regard is that performance metrics relying extensively on output measures channel resources and attention away from innovative approaches that work back from the desired ultimate outcomes.

Palabras Clave: PYME, empresas, administración tributaria, reforma del sector, avances tecnológicos públicos, tendencias en la gestión del riesgo

Clasificación JEL: E62, H25, Y10

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