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Soggetti	Small business - Taxation Tax administration and procedure
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Nota di bibliografia	Includes bibliographical references.
Nota di contenuto	Findings from the survey of tax administrations and tax service providers -- Conclusions and recommendations for tax administrations -- Finding and implementing a tax service provider strategy -- Introduction -- SME tax services -- Perspectives on SMEs and tax compliance -- Tax service providers in a dynamic market -- How tax administrations can relate to tax service providers -- Foreword -- Preface -- Executive summary.
Sommario/riassunto	The landscape of tax services, traditionally provided by parties such as tax advisors, accountants and other tax practitioners, is changing, thanks to new technologies and services such as online accounting and filing, mobile devices, and machine-to-machine communication. This may lead to more integrated tax systems, in which taxation is part of the day-to-day operations of SMEs. This report provides an overview of relevant technological and business developments and new service solutions. It also explores how these influence SMEs, tax service providers and tax administrations – and the way that they co-operate. Tax administrations can adopt different types of network strategies for co-operating with tax service providers. The report identifies four basic network strategies. In countries without an established tax service provider infrastructure, such as developing and emerging economies, leveraging new technologies (such as online services and mobile payment) may create new possibilities for providing infrastructure that

is both beneficial for SMEs and promotes tax compliance.
