

# INFORMATION AND ASSISTANCE FOR TAXPAYERS

## The Internal Revenue Service (DGI) of Uruguay opts for a new model for quality care

In 2007, Uruguay started an ambitious tax reform, with the Tax on Natural Persons coming into force that year. In this context, the Internal Revenue Service (DGI) of Uruguay has addressed a process to improve information and assistance for taxpayers.

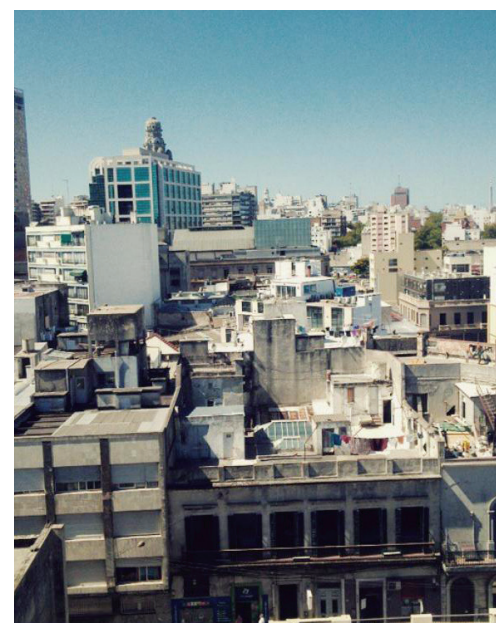


PUBLIC FINANCE



VOLUNTARY COMPLIANCE

URUGUAY



The aim of the Internal Revenue Service is “to settle and collect taxes (...) making it easier for taxpayers and those responsible to comply with their tax obligations”, by providing them with quality information and assistance services. Among these services, the on-site assistance and telephone information services should be mentioned as they allow numerous information requests to be addressed during tax return periods or during periodical deadlines for tax payments.

### EUROSOCIAL'S SUPPORT TO THE INTERNAL REVENUE SERVICE

Since 2013, EUROsocial has supported the Uruguayan DGI to define a tool to improve the help

given to taxpayers, by providing a support service so the user can receive the requested information in a quick, complete, correct and appropriate way.

The Programme has mobilised reference experiences, both at European level as well as in Latin America. Thus, Uruguay has known about, together with other countries in the region (Bolivia, Brazil, Chile, Costa Rica, El Salvador, Guatemala, Mexico, Paraguay and Peru), the taxpayer information and assistance services from Spain, France, the Netherlands, and Argentina.

In addition, DGI was supported in the preparation of the Protocol for On-Site and Telephone Assistance, approved in April 2015. This protocol was first applied in June 2015, in the tax return period, through

a Call Centre and in the taxpaying offices in Montevideo. The estimated number of beneficiaries rose to 129,193 people, with a 5.05% increase of people dealt with in person in Montevideo compared to 2014. In addition, DGI has developed a tutorial video about the steps to be followed to submit the sworn draft for the personal income tax return.

The protocol provides taxpayers with assistance and the tutorial constitutes an important tool to ensure a uniform action and a quality customer care to the taxpayers. In addition, the creation of these services has allowed waiting periods to be reduced, extending opening hours and avoiding unnecessary travel, and improving the allocation of human resources in the offices. These are key improvements to promote a Tax Administration that is closer to the taxpayer.



## FIRST-HAND

► **Joaquín Serra**  
General Tax Director  
Internal Revenue Service of Uruguay



“At Uruguay’s Internal Revenue Service we have oriented our actions to help taxpayers fulfil their tax obligations, as one of our main lines of action. The Protocol for On-Site and Telephone Customer Care that we have implemented in the tax return campaign this year means there has been an improvement in the information and assistance to taxpayer services, because it allows us to provide an effective and efficient support system, so the user can receive the requested information in a quick, complete, correct and accurate way. It is a clear example of the exchange of experiences and good practices with Latin American and European countries, whose achievements have been helped by FIIAPP and CIAT”.

## THE EUROPEAN ADDITION: THE MODEL OF THE SPANISH TAX AGENCY

## EUROSOCIAL’S SUPPORT ITINERARY



### 2013.

- June: Exchange visit to AEAT regarding taxpayer information and customer care services.
- September: South-South exchange visit regarding information and customer care services.

### 2014.

- September: visit of the Uruguayan DGI to the Internal Taxes Service of Chile to define a guide/protocol for taxpayer customer care.

### 2015.

- April: approval of the Protocol for Taxpayer Customer Care.
- Since June: Implementation of the protocol for the tax return period IRPF/IASS 2014, which is undertaken during 2015.

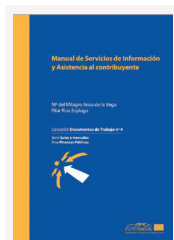
The Spanish Tax Agency (AEAT) is a reference in Europe and in Latin America, because of the improvement processes launched in the last 20 years and their impact on the country's tax collection. It has shared with Uruguay and its counterparts from other Latin American countries the full customer care process for taxpayers in the submission of the income tax returns and their different tools, such as the Telephone Attention Centre (CAT), the platform for Basic Tax Information (Call Centre) and the Centre for Printing and Envelopes (CIE).

## SOUTH-SOUTH COOPERATION:

URUGUAY IS INSPIRED WITH  
THE BEST TOOLS IN THE REGION,  
THE EXPERIENCES FROM  
ARGENTINA, BOLIVIA AND CHILE

In order to advance in the improvement of their taxpayers' customer and assistance tools, DGI has received inputs from the best tools from other Latin American tax administrations. In particular, they have received detailed knowledge regarding all the channels in the taxpayers' information and assistance system from the Argentinean AFIP, the “mobile office” system from Bolivia, as well as the assistance from the Website of the Internal Taxes Service of Chile.

## PUBLICATIONS



► Taxpayer assistance guide

Coordinating Partner



Operating Partners

