



Tax Administration and Revenue Collection: Compliance Risk, Audit Selection and Tax Gap

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Dubai - Five-star CBD venue



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Introduction:

Tax administration determines how much of the revenue a tax law promises actually reaches the treasury. Incomplete taxpayer registers, late filing, unfocused audits and growing arrears widen the gap between potential and collected revenue, and agencies often lack the measures to show where it opens. This Core Concept course equips revenue officials to organise registration, filing, payment, audit selection, debt collection and taxpayer services around compliance risk, and to measure results against international diagnostic practice. Participants finish with a Revenue Administration Compliance Improvement Plan for their agency.

Course Objectives:

- Explain the objectives, tax base, rate structure and incidence of the main taxes an agency administers and their consequences for collection
- Assess an agency's organisation, functions and core processes against the nine TADAT Performance Outcome Areas
- Maintain an accurate taxpayer register and segment taxpayers by size, sector and risk to target filing and payment interventions
- Select returns for audit and verification using a documented compliance risk management cycle and scoring model
- Manage tax arrears through ageing analysis, collection stages and enforced collection measures proportionate to risk
- Measure agency performance with filing, payment and arrears indicators and tax gap estimates, and turn results into an improvement plan

Target Audience:

- Managers of taxpayer registration, returns processing and payment units in revenue agencies
 - Audit and verification team leaders who plan case selection and review audit results
 - Debt management and collection managers responsible for arrears and enforcement actions
 - Taxpayer services and education managers who run contact centres, guidance and outreach
 - Planning, risk and performance units that prepare compliance programmes and management reports
 - Tax policy analysts in finance ministries who assess the administrative side of revenue measures
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Course Outline:

Day 1: Tax Policy Basics and the Role of the Revenue Agency

- Tax Policy Objectives: Revenue Adequacy, Efficiency, Equity and Simplicity
- Tax Base, Rate Structure and Tax Expenditure Mapping for Direct and Indirect Taxes
- Tax Incidence Analysis: Who Bears the Burden and Why It Affects Collection
- Revenue Agency Organisation Models: Function-Based, Taxpayer Segment and Semi-Autonomous Authority
- Current-State Diagnostic Using the Nine TADAT Performance Outcome Areas

Day 2: Registration, Segmentation and Compliance Risk Management Frameworks

- Taxpayer Register Integrity: Taxpayer Identification Number, Data Cleansing and Inactive Record Review
- Taxpayer Segmentation: Large Taxpayer Office, Medium, Small and Individual Segments
- OECD Compliance Risk Management Cycle: Identify, Assess, Prioritise, Treat and Evaluate
- Compliance Risk Register and Risk Scoring Matrix by Tax Type and Segment
- Co-operative Compliance and Enhanced Relationship Models for Large Taxpayers

Day 3: Filing, Payment, Audit Selection and Taxpayer Services in Practice

- Filing Compliance Monitoring: Stop-Filer Detection, Reminders and Non-Filer Follow-Up Workflow
- Payment Compliance Controls: Payment Channels, Revenue Accounting and Refund Processing Checks
- Risk-Based Audit Case Selection: Rule-Based Criteria, Data Matching and Third-Party Information
- Audit Types and Case Plans: Desk Verification, Issue-Oriented and Full-Scope Field Audit
- Taxpayer Services Channel Strategy: Guidance, Contact Centre and Self-Service Portal Design

Day 4: Arrears, Enforcement, Digital Administration and Integrity Risks

- Tax Arrears Ageing Analysis and Collectability Classification
- Debt Collection Stages: Reminders, Instalment Agreements, Garnishment and Asset Seizure
- Digital Tax Administration: E-Filing, Pre-Filled Returns and E-Invoicing Data Flows
- Tax Dispute Resolution: Objection Handling, Independent Review and Case Ageing Controls
- Integrity and Internal Control Risks: Segregation of Duties, Access Logs and Staff Rotation

Day 5: Performance Measurement Case Work and the Compliance Improvement Plan

- Revenue Agency Performance Indicator Set: On-Time Filing, On-Time Payment and Arrears Ratios
 - Tax Gap Estimation Case Using the IMF RA-GAP Top-Down Approach
 - Benchmarking Case Against the OECD Forum on Tax Administration Comparative Series
 - Revenue Administration Compliance Improvement Plan Drafting with Targets and Owners
 - Improvement Plan Defence to a Peer Review Panel
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Skills You Will Gain:

- Tax Policy Analysis
- Taxpayer Register Management
- Taxpayer Segmentation
- Compliance Risk Assessment
- Audit Case Selection
- Tax Debt Recovery
- Taxpayer Service Design
- Revenue Performance Measurement

Why Attend This Course:

- Leave with a Revenue Administration Compliance Improvement Plan that sets targets, owners and measures for your agency
- Explain to management where revenue is lost between registration and collection, using indicators rather than anecdotes
- Direct scarce audit and collection staff to the cases with the highest compliance risk and recovery value
- Compare practice with revenue officials from agencies of different sizes, tax mixes and stages of digital reform

Conclusion:

Revenue performance depends as much on administration as on tax law. This course moves from tax policy basics and agency organisation, through registration, segmentation and compliance risk management, to the daily work of filing and payment control, audit selection, taxpayer services and debt collection. It closes with performance measurement and tax gap case work, turning the week's analysis into a Revenue Administration Compliance Improvement Plan that participants can present to their management and track over the following year.