SPANISH TAX AGENCY
CUSTOMS AND TAX COMMON DATA BASES

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Tax Agency
www.agenciatributaria.es

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Departamento de Aduanas e Impuestos Especiales
The Spanish Tax Agency is responsible for the effective application of the national **tax and customs systems**, and for those resources belonging to other State Public Administrations and the European Union which are entrusted to it for management, by law or agreement.
TAX ADMINISTRATION: MODELS ADOPTED WORLDWIDE

1. Different departments for each type of tax.
2. Specific departments for each kind of function (management, control, revenue collection, etc…)
3. Different departments for each kind of taxpayer

SPANISH TAX AGENCY MODEL

✓ Based on model 2
✓ Some features of types 1 and 3
SPANISH TAX AGENCY: ACTIVITIES

- The management, inspection and collection of the taxes that belong to the state (Personal Income Tax, Corporate Tax, Non-Residents Income Tax, Value Added Tax, Excises).
- The collection of revenue on behalf of the European Union.
- The management of customs and the repression of smuggling.
- The collection of taxes due to the State Public Sector in the voluntary payment period.
- Participation in the persecution of certain offences, including offences against the Public Treasury and offences related to smuggled goods.
- (…)
Departamento de Aduanas e Impuestos Especiales

Organisation Chart

Presidency
- Permanent Steering Committee
- Territorial Director’s Office
- Co-ordination Committee
- Security and Control Commission

Director General’s Office
- Tax Management Department
- Financial and Tax Audit Department
- Tax Collection Department
- Customs and Excise Duties Department
- Taxation IT Department

- Human Resources Department
- Legal Services
- Financial Management Service
- Taxation and Statistical Surveys Service
- Planning and Institutional Relations Service

- Central Office for Large Taxpayers
- Support Unit to the Public Prosecutor (Financial Crimes)
- Controller
- Internal Audit Services

Senior Board for Tax Management and Co-ordination
- 17 Regional Councils for Managing and Co-ordinating Taxation Management
- 17 Regional Offices
- 31 Local Customs and Excise Offices
- 192 Local Offices

Departamento de Aduanas e Impuestos Especiales
CUSTOMS COMPETENCES

Multiple roles performed:

- Revenue collection of customs duties, VAT and other taxes derived from traded goods is one of the core roles of customs administrations.
- Excise duties on alcohol, tobacco and hydrocarbon oils, electric energy, and other minor indirect taxes and for the last two years, green taxes.
- Anti-smuggling & anti-drugs controls.
- Ensuring security of the logistics chain.
- Fight against money laundering.
- Provision of international trade statistics.
- Protecting national health, safe and security functions…
IT DEPARTMENT

✓ Department situated at the same level than the rest of the organization´s Departments.
✓ Strong implantation of IT in management procedures.
✓ Orientation towards the citizens with a strong emphasis on systems reducing the taxpayers´administrative burden when complying with their tax duties.
✓ Management of officials´projects, hiring technical assistance to support the settled groups.
IT Department Organization Chart

Director

- Deputy Director for Planning and IT Coordination
- Deputy Director for Operating Systems
- Deputy Director for IT applications
- Deputy Director for Customs and Excises
- Deputy Director for Technologies for Analysis of Information and Investigation of Fraud
## STA’s Human Resources

### Distribution by areas

<table>
<thead>
<tr>
<th>Functional Area</th>
<th>Central Services</th>
<th>Territorial Services</th>
<th>Total AEAT</th>
<th>(%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>TAX MANAGEMENT</td>
<td>271</td>
<td>6.986</td>
<td>7.257</td>
<td>28.9%</td>
</tr>
<tr>
<td>TAX CONTROL</td>
<td>903</td>
<td>3.963</td>
<td>4.866</td>
<td>19.4%</td>
</tr>
<tr>
<td>TAX COLLECTION</td>
<td>157</td>
<td>4.058</td>
<td>4.215</td>
<td>16.8%</td>
</tr>
<tr>
<td>CUSTOMS AND EXCISES</td>
<td>507</td>
<td>3.132</td>
<td>3.639</td>
<td>14.5%</td>
</tr>
<tr>
<td>ECONOMIC MANAGEMENT</td>
<td>33</td>
<td>2.086</td>
<td>2.119</td>
<td>8.4%</td>
</tr>
<tr>
<td>INFORMATION TECHNOLOGY</td>
<td>624</td>
<td>1.190</td>
<td>1.814</td>
<td>7.2%</td>
</tr>
<tr>
<td>OTHER AREAS</td>
<td>754</td>
<td>460</td>
<td>1.214</td>
<td>4.8%</td>
</tr>
<tr>
<td><strong>TOTAL AEAT</strong></td>
<td><strong>3.249</strong></td>
<td><strong>21.875</strong></td>
<td><strong>25.124</strong></td>
<td></td>
</tr>
</tbody>
</table>

Datos 16-11-2016
IT Department Functions

✓ The analysis of the needs and the implementation, management, control and maintenance of the IT and communication resources constitutive of the infrastructure that supports the Agency’s IT services.

✓ Development, implementation and maintenance of the IT systems.

✓ Capture and computerized treatment of tax relevant data coming from the fulfillment of the private and public sectors’ obligation to cooperate with the Tax Administration.

✓ Maintenance of the taxpayers and tax duties databases.

✓ Watches over the integrity, truthfulness and updating of the information and services available through the AEAT´s electronic site.
Centralised and integrated information system

- Real Estate Dealers
- Personal Income Tax
- Income from liquid capital
- Tax Returns: VAT, Corporate Tax, Excises, etc
- Rental of Properties
- Cadastre
- Purchases and Sales
- Foreign currency
- Board of Notaries
- Customs I.S
- Import & Export

Departamento de Aduanas e Impuestos Especiales
Agreements for **OBTAINING INFORMATION IN THE FIGHT AGAINST FRAUD**

- Autonomous Communities and Local Authorities
- Social Security General Fund - Work and Social Security Inspectorate
- National Statistics Institute (INE)
- Police General Directorate
- Money Laundering and Crimes Committee Enforcement Service (SEPBLAC)
- General Directorate for Traffic
- General Directorate for Civil Aviation
- General Directorate for Road Transport
- General Directorate for Merchant Shipping
- General Directorate for Postal services
- Head Office of the Land Registry
- Registrars
- General Council of Notaries

- Single window with Port Authorities for manifest information exchange.
- Single window for customs clearance with other authorities issuing certificates.
Agreements for OBTAINING INFORMATION

Ámbito estatal

- Consejo General de la Abogacía Española (600 KB)
- Consejo General del Poder Judicial y Ministerio de Justicia para la cesión de Información a Juzgados y Tribunales (82 KB)
- Consejo Superior de Cámaras de Comercio, Industria y Navegación (176 KB)
- Dirección General de Aviación Civil (67 KB)
- Dirección General de la Matrícula Mercantil (42 KB)
- Dirección General de Ordenación del Juego (122 KB)
- Dirección General de Tráfico (91 KB)
- Dirección General de Transportes por Carretera y la Dirección General de la Competencia (82 KB)
- Dirección General del Catastro (47 KB)
- Instituto Nacional de Estadística (47 KB)
- Instituto Nacional de la Seguridad Social (83 KB)
- Instituto Social de la Marina (82 KB)
- Instituto Social de las Fuerzas Armadas (82 KB)
- Intervención General de la Administración del Estado (87 KB)
- Ministerio de Educación, Cultura y Deporte (87 KB)
- Ministerio de Sanidad, Servicios Sociales e Igualdad (1123 KB)
- Mutualidad General de Funcionarios Civiles del Estado (87 KB)
- Notarios (128 KB)
- Permisos de residencia y trabajo de los extranjeros en España (128 KB)
- Prevención y corrección del fraude fiscal y a la Seguridad Social (127 KB)
- Registradores (87 KB)
- Secretaría de Estado de Telecomunicaciones y para la Sociedad de la Información (678 KB)
- Servicio Ejecutivo de la Comisión de Prevención del blanqueo de capitales e infracciones monetarias (14 KB)
- Servicio Público de Empleo Estatal (anteriormente, Instituto Nacional de Empleo) (87 KB)
- Tesorería General de la Seguridad Social (87 KB)
- Tribunal Económico Administrativo Central (87 KB)
✓ Single and fully Centralised Information System
  – Available for all Customs Offices in the whole country
  – Web-based information system, Intranet Technology

✓ Complete integration of Customs and excises with the Tax Information System

✓ For Customs Officials, two main Subsystems:
  – Operational Database for management purposes (BUDAnet)
  – Business Intelligence Database for analysis (Ex. ZUJARnet)

✓ For Customs & Excise Traders:
  – Access on the Internet: Consultation (ex. import duties, TARIC, Importation Guarantees, sent excises declarations status, situation of chemical analysis of goods, etc.); Signed e-forms (on-line declaration, validation and response, ex. Customs Decisions); EDI for Customs and Excises declarations (Import, Export, NCTS, ENS, EXS Excises AccDoc..) on-line validation and response (Edifact and XML)
  – Accessing to the Operational Database, no redundancy
  – Advanced Security:
    • Encrypted Transmission: SSL Protocol
    • Citizens interact electronically using an electronic signature, advanced in some cases and not so in others (ex. Clave/PIN24H since 2013 to facilitate certain electronic procedures to their general use by the public)

In house development by IT officials
Intranet: Web based operational data base

Departamento de Aduanas e Impuestos Especiales
Business Intelligence in the AEAT

MIDAS
Data Mining

TRINO
Unstructured Information

BUSCÓN
Open source Information

RIFA
Internet

BIG DATA

Data Mining
Text Analysis

Documental Treatment

Rules

Analysis

GENIO/InfoNor

DÉDALO

Teseo

Relationship Analysis / Networks

BIG DATA

...
GENERAL ADVANTAGES OF THE MERGER

More effective and efficient revenue collection.

Better coordination in control, and anti-fraud common efforts

✓ Integrated IT system gives complete and comprehensive information of a taxpayer and its partners, really valuable to avoid tax fraud and evasion.

✓ Possibility to check discrepancies in the information provided by taxpayers for different purposes.

Tax fraud and customs fraud are often related.
GENERAL ADVANTAGES OF THE MERGER

Reduce the Government revenue collection costs

✓ Staff:

✓ better human resources 'management and economies of scale in human resources.

✓ Public servants have an in-depth knowledge of the national tax system and duties and taxes related to trade, which is absolutely necessary to start working in the agency.

✓ Economies of scale also in IT management.

✓ More flexibility in allocating budgets and changing internal structures.
Granting customs simplifications and authorisations to trusted operators

Checking tax data of applicants for customs simplifications and authorisations helps customs in verifying whether those applicants are reliable. For instance,

- Authorised Economic Operator,
- Comprehensive guarantee and guarantee waiver for customs debts,
- Operation of temporary storage facilities,
- Simplifications for lodging customs declarations,
- The operation of storage facilities for the customs warehousing of goods,
CUSTOMS CONTROLS

✔ Risk management in customs controls.

✔ Post-release controls and audit process.

✔ Customs investigations
ADVANTAGES OF THE MERGER

Benefits for taxpayers:

✓ A single administration simplifies the payment of taxes and duties. A single point to address to:

![Electronic Office]

✓ Customer oriented.

✓ Reduces businesses’ compliance costs: Cost and time savings and better services could lead to better compliance with taxation in general.

For many companies, the merger of the two areas in the public administration seems to be a similar structure to their in-house tax departments, which manage their exposure to both indirect and direct taxes together.
DATA PROTECTION

- Information acquired by tax and customs authorities in the course of performing their duty is confidential and can only be used for the fulfilment of their legal responsibilities regarding tax/customs obligations enforcement and application of sanctions.

- Personal data within the data bases are covered by the law on the protection of individuals with regard to the processing of personal data and on the free movement of such data. Access to data bases by officials, within the framework of their functions, is subject to authorisation by their hierarchical superiors.

- Any access is recorded in the data base (user, date and time, consulted data).

- Officials have the obligacion to introduce the reasons for accessing the data.

- Undue access to information by officials is punishable.

- Information cannot be disclosed but in the cases listed in the General Taxation Law, Personal Data Protection law or EU laws.
Thanks for your attention!