TOWARDS A 100% DIGITAL NETHERLANDS TAX AND CUSTOMS ADMINISTRATION

Peter Veld
Commissioner
The Tax and Customs Administration
(The Netherlands)

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1. THE NETHERLANDS TAX AND CUSTOMS ADMINISTRATION IN A NUTSHELL

1.1. The Netherlands Tax and Customs Administration (NTCA)'s standing mandate

The NTCA implements:

• the levy, audit and collection of state taxes, health insurance contributions, national insurance contributions and employee insurance contributions;
• the supervision of compliance with legislation on the import, export and transit of goods, and with the legislation in the economic, health, environmental and security fields, economic planning and financial integrity;
• the award and audit of income-related benefits
• the performance of investigations in all the aforementioned fields.

The NTCA performs these duties as effectively and efficiently as possible, and on the basis of legal certainty and legal equality.

1.2. What does the NTCA contribute?

What does the NTCA contribute to Dutch society? It provides for:

- funds for the Treasury;
- income support for the cost of rent, healthcare insurance, childcare and children;
- combating risks to society posed by goods including weapons, drugs, counterfeit medicines and narcotics;
- protection of society against fraud.

1.3. The NTCA's mission

The NTCA's mission is to:

Maximise the degree to which individuals and enterprises are voluntarily prepared to fulfil their statutory obligations (compliance).

Every year the NTCA processes 55 million tax returns and issues 9 million benefits, whilst Customs processes 12 million containers and 51 million passengers. The individual manual inspection of all these returns, declarations, applications, goods and passengers is impossible. Moreover, it is neither necessary nor desirable. Studies and practice have revealed that although the investigation and punishment of offences is sometimes necessary, as such this is insufficient to motivate individuals and enterprises to comply with the regulations. Investigation and punishment are primarily intended to protect society, as well as to demonstrate to well-intentioned individuals that compliance with the regulations is the standard and that divergent behaviour will not be not accepted.

Individuals and enterprises can be motivated to comply with the regulations in a climate in which compliance is self-explanatory, and in which individuals and enterprises feel an inner motivation to comply with their obligations. The NTCA intends to promote the best possible climate, by creating an environment that offers the maximum possible support and encouragement of good behaviour.

Compliance can be promoted only when individuals and enterprises can trust the NTCA. They will place this trust in the NTCA only when its integrity is raised above all shadow of doubt. Consequently, this lays the foundations for the NTCA's actions. Their entire staffs bear the joint responsibility for this trust, which is manifested in the form of its basic values of credibility, responsibility and due care.

1.4. Expectations

What do individuals and enterprises expect of the NTCA? There is no such thing as 'the' individual or 'the' enterprise. However, knowledge is

available about the expectations individuals and enterprises have of the NTCA. This knowledge is as follows.

Justice

Studies have revealed that trust in the tax administration is one of the factors determining compliance with the regulations. This trust is partly dependent on the experiences individuals and enterprises have of the support provided by and justification of its actions. An equal, impartial, respectful and supportive treatment of individuals and enterprises contributes to the trust in and the authority of the NTCA. This in turn has a beneficial effect on the compliance of individuals and enterprises.

Speed

Speed is a factor of importance to the extent to which individuals and enterprises appreciate the actions taken by the NTCA. Consequently, the NTCA has already made many efforts to speed up its processes. Its Benefit process, for example, is focused fully on making the monthly income support payments to the recipients of benefits in time: in the absence of these payments they would be unable to pay their healthcare contributions, rent or childcare fees. Customs has also for many years been aware of the importance of speed to the import and export of goods: it carries out its inspections as quickly as possible so that the delay in the flow of goods is minimised. Nevertheless, the Tax Monitor reveals that individuals and enterprises are of the opinion that everything can and should take less time. The NTCA continues to work on improvements to its speed to the benefit of well-intentioned individuals and enterprises.

Protection

Individuals and enterprises expect the NTCA to take action against persons and legal persons who deliberately disregard the regulations. The tolerance of offences against the regulations has decreased over the years. The NTCA is expected to take corrective action against offences, irrespective of the person concerned. This visible equal treatment ensures that well-intentioned individuals and enterprises will also comply with their obligations. These corrective actions are not restricted to protecting society from tax and benefits fraud, but also extend to protecting society from persons and organisations that, for example, perpetrate care or immovable property fraud or are engaged in the import or export of prohibited narcotics or weapons.

Clarity

Individuals and enterprises wish to know what they can expect and receive the clear and clear information they need. Meetings with entrepreneurs reveal that 'no hassle with the NTCA' is being assigned an increasingly higher priority. The Tax Monitor reveals that individuals and enterprises perceive that the NTCA has lacked transparency in recent years.

Correctness

Individuals and entrepreneurs wish to receive correct information from the NTCA. Incorrect letters on, for example, benefits or income tax are often immediately followed by articles in the newspapers. The Tax Information Line is also expected to give completely correct answers. In addition, entrepreneurs wish to be able to rest assured that they will not be confronted with corrections to their tax returns after the end of tax return periods, or with corrections to Customs declarations that have already been settled.

2. ORGANISATION

2.1. General
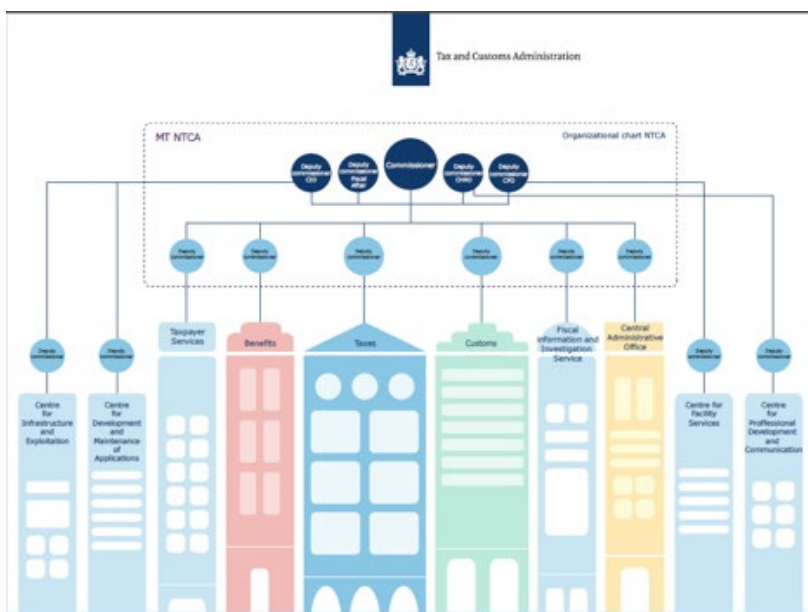
The Director General of the NTCA is responsible for the management of the Administration and, together with his deputies, is a member of its Management Team.

The following officers are members of the Management Team:

- CIO (Chief Information Officer)
- CHRO (Chief Human Resource Officer)
- CFO (Chief Financial Officer)
- Tax Matters (Chief Tax Officer)

The directors of the most important divisions (Taxes, Customs, Benefits, Fiscal Intelligence and Investigation Service, Tax Information Line and Central Records) are also members of the Management Team.

The NTCA has a staff of 28,857 FTEs, the large majority of whom are assigned to the Taxes Division (15,662 FTEs).

2.2. Organisation of information services

The CIO is a member of NTCA's Management Team. The CIO is responsible for the provision of continual support to the NTCA's primary process by providing adequate and effective information.

Within this context NTCA has defined a triangle consisting of the demand for information services, the information services policy and the supply for information services. This triangle is brought under organisational units that jointly form the information services chain:

- Demand for information services: the business units' information management departments
- Information services policy: the CIO's office
- Supply for information services: Centre for Application Development and Maintenance (B/CAO) and Centre for Infrastructure and Operation (B/CIE)

The information services chain implements the CIO's agenda. For this reason the CIO manages the triangle to provide for appropriate cooperation, both in terms of the results achieved by the triangle and the contribution each element of the triangle makes to those results.

The CIO bears the overall responsibility for the B/CAO and B/CIE and manages the CIO's office.

The IM departments report to the Management Team via the business unit's member of the MT. However, the IM departments are also functional links in the information services chain and, consequently, contribute to the implementation of the CIO's agenda.

This presentation explains the digital developments in the area of taxes.

3. NTCA EN ROUTE TO 2017: THE DIGITAL NTCA

The NTCA's mid-term plans include plans for "the digital NTCA".

In keywords, the digital NTCA can be characterised as follows:

* Virtually 100% digital communication with individuals and enterprises
* Use of social media and apps
* Safety net for the non-self-sufficient
* Appropriate digital support for the staff
* Data management in order
* Reduction of the information services management costs, achieved by simplification and modernisation
* Information services infrastructure in order

3.1. General

The NTCA intends to implement further internal and external developments to evolve into a digital NTCA. In the future, virtually all incoming and outgoing messages from and to individuals and enterprises will be communicated by electronic means. NTCA's staff will also receive continually improving digital support for their work. The systems will no longer be of the nature of 'search locations'. They will offer the information that individuals and enterprises need to know what is expected of them. The staff will receive the information and analyses they need for their work.

In recent years, good results have been achieved from the work involved in getting the information services into order. The achievement of the targets set in the mid-term plan imposes even more stringent requirements on the information services chain. As a result, B/CIE is positioning itself as the government's information service provider within the government and B/CAO as the NTCA's system integrator.

3.2. NTCA - external

Digital communication offers major opportunities for improvements to the services provided to individuals and enterprises. The ambition

is to offer them a simple means of retrieving the data they need in digital form. They will also be able to arrange their issues with the NTCA by digital means and without needing knowledge of the NTCA's processes – an objective that is simply infeasible in a hard copy world. The opportunities for this are only expected to increase in the coming years, opportunities that the NTCA intends to utilise. Digitalisation simultaneously makes an important contribution to the achievement of the targets the NTCA has yet to meet.

Individuals and enterprises will need to gain an insight into the status of their tax returns, applications, notices of objection and payments, etc., at any time they require. Information about their rights and obligations will be made accessible to individuals in a manner compatible with their knowledge and skills.

The first step will be taken in the near future, when individuals will be able to receive digital post from the NTCA via the Message box (see below). New web portals will also be developed (my.belastingdienst. nl).

The social media will receive a fully-fledged place in the NTCA's compliance approach. In addition, an approach will be developed for the more integral use of the various service provider channels (telephone, website, message box and the social media). Apps will also gradually be introduced that individuals and enterprises can use in settling specific issues with the NTCA. A safety-net facility will be developed for persons who are unable to keep pace with the development of the digital NTCA.

The mandatory use of the SBR (Standard Business Reporting) by enterprises will gradually be expanded to include more incoming information flows. The architecture will prescribe that all NTCA flows are supplied via two channels, namely a basic supply via the personal domain for entrepreneurs and a facility via the SBR channel for tax service providers and entrepreneurs who make use of commercial software. More information about SBR is enclosed in the next Section.

3.3. Safety net

A safety-net facility will be introduced for persons who are unable to keep pace with the digital developments. This is being introduced as there will always be a group that is unable to keep up with developments, not just in digital developments but also in comprehending their rights and obligations and who, consequently, need assistance to ensure

than they can comprehend their rights and obligations. The NTCA is cooperating with other government agencies and parties on this issue. The NTCA has for many years cooperated with other parties, for example, senior citizens' associations in collaborative arrangements for the provision of assistance to taxpayers in filing their income tax return. A network of service points has also been set up for assistance with Benefits. The NTCA also makes use of these networks in the provision of assistance to the non-self-sufficient. The Safety-net programme offers the non-self-sufficient in today's digital society various solutions based on a range of approaches – help in achieving self-sufficiency, social intermediaries, professional intermediaries and service counters. NTCA is cooperating in this programme with other service providers/administration agencies that are confronted with the same issue, for example municipalities and their service counters.

3.4. Legislation

Simple legislation makes an important contribution to the opportunities available for the digitisation and control of the administration processes. The NTCA works closely with the legislative directorates in the development of new regulations and the review of the workability and enforceability of new regulations.

3.5. Digital NTCA - internal

Appropriate digital support is also of essential importance to NTCA's staff. An improvement of the digital opportunities available to individuals and enterprises cannot be achieved without the improvement of the digital opportunities available to the staff.

During the coming years the facilities available for work independent of location, time, and equipment will be further increased. This can achieve substantial efficiency benefits to the primary process. The first step is the rollout of the NTCA's Digital Workplace, when the fixed PCs on the desks be replaced by laptops and, increasingly, by tablets.

The NTCA possesses a great deal of information, information that will need to be made more accessible. New sources of data will also need to be accessed to improve the NTCA's insight into individuals and enterprises, its information position. An appropriate information position serves as the basis for the implementation of the NTCA's compliance risk management strategy, the development of intelligence and the measurements of effects. In the absence of this information its staff will no longer be able to perform their work with the required degree

of quality. The information services chain provides the necessary facilities.

3.6. Data management

Data increasingly serve as the basis for the NTCA's actions, in its exchanges of information with individuals and enterprises, exchanges of information with other government agencies and in its deployment of compliance risk management strategy.

Some of these exchanges relate to the transfer of mass data on a large number of individuals and enterprises, and others to information about a specific individual citizen or a specific enterprise.

An appropriately designed data management system is of increasing importance to the NTCA's performance of its duties in the required manner. However, in practice achieving this is often anything but simple. Data management design also extends to the provision of assurances for the responsible use and responsible storage of data.

Consequently, the NTCA has a great deal of work to do. The work on these developments is being carried out by the information services chain, in cooperation with the Centre for Facilities Services and Central Records. The principles formulated for the iBelastingdienst project serve as the leitmotiv for the developments (more information about these principles is enclosed in a later section).

3.7. Rationalisation

The NTCA's information services landscape is still extremely complicated, both on the application and infrastructure sides. The available budgets are largely allocated to the maintenance of the existing systems, whilst investments in new systems are also necessary. It is clear that the NTCA will need to keep the existing systems in operation for many years to come. Nevertheless, it will also be necessary to take action to ensure that the maintenance of the existing systems does not increasingly restrict the scope available for the implementation of new systems.

For this reason the NTCA is drawing up options for the incremental simplification of the information services landscape on both the application and infrastructure sides ('rationalisation'). The development of new applications and the deployment of new technologies will be followed by the phase-out of the applications and technologies

they replace. Failure to do so will not result in the simplification of the information services landscape: it will only make it even more complex. Rationalisation needs to trigger a snowball effect in which reductions in the management costs create scope for the simplification and modernisation of the information services landscape that further reduces the management costs, etc. This will ultimately lay sustainable foundations for the improved digital support of both individuals and enterprises and the NTCA's staff.

4. THE DIGITAL NTCA – COMMUNICATION WITH INDIVIDUALS AND ENTERPRISES

The NTCA implemented electronic communication with individuals and businesses several years ago. This Section reviews the main developments and the next steps to be taken.

4.1. Pre-completed tax returns

The NTCA introduced pre-completed income tax returns in 2009. The NTCA completes some of the details in these tax returns and then posts them on its website one month prior to the tax return due date (1 April) ready for downloading by the taxpayers. The taxpayers check these details and supplement them as necessary. The NTCA has acquired more and more details for the pre-completed tax returns over the years.

In 2013, an external agency was commissioned for a survey of taxpayer experiences of and attitudes towards pre-completed tax returns. 51% of the respondents stated that they used the pre-completed tax return, a substantial increase from the percentage in the previous year (2012: 37 %). The respondents had extremely favourable experiences with the high quality and completeness of the details in the pre-completed tax returns.

The main reasons for their use of pre-completed tax returns are the convenience, speed and their favourable experiences in previous years. Nine out of ten users ranked the various elements of the pre-completed tax return involved in the tax return process as good to very good. The survey also interviewed taxpayers who had not used pre-completed tax returns for last year's tax return. 40% of the taxpayers who had not used pre-completed tax returns indicated that they probably would next year.

Almost all the taxpayers who had used pre-completed tax returns would use them again next year.

In 2013, 96% of taxpayers filed a digital income tax return. E-filing is voluntary for individuals, but mandatory for entrepreneurs.

4.2. App

The NTCA introduced the first tax return app in a trial that began this year. This first app, which was suitable solely for simple tax returns by taxpayers without an owner-occupied home or deductible items, offered a fully pre-completed tax return in which no details needed to be changed or supplemented. The app was downloaded more than 77 thousand times, and almost 17 thousand taxpayers ultimately filed their tax returns with the app. The NTCA will evaluate the trial and may expand its scope next year.

4.3. Pre-completed tax return facts and figures for 2013

About 7.6 million taxpayers receive a tax return letter 6.5 million are sent to individuals and 1.1 million to entrepreneurs.

More than 100 million details are pre-completed

The details entered in the pre-completed tax returns origin from:

* Schools, universities: 2 million study details
* Employers, pension funds, social benefit administration agencies: 22 million income details
* Banks: 60 million savings details
* Municipalities, banks   25 million valuation of immovable property and mortgage details
* Insurance companies: 650 thousand annuity policy details

All details are entered in the pre-completed tax returns sent to about 6 million taxpayers.

The pre-completed tax returns sent to other taxpayers already contain some or all of the details.

4.4. Standard business reporting

Standard Business Reporting (SBR) is a method for the compilation and submission of digital financial reports. These reports include, for example, tax returns filed to the NTCA, annual financial statements submitted to the Chamber of Commerce, credit reports to various banks and statistics reports to Netherlands Statistics.

SBR is based on the standardisation of data at source, i.e. the entrepreneur's financial records. SBR offers intermediaries and entrepreneurs a simple means of reusing data after using a standardised method to entering them just once in the business records.

SBR and the NTCA

The NTCA has participated in the development of SBR right from the very beginning, as standardisation is of great importance to the simplification and reduction of the administrative burden. The other players of the first hour were the Chamber of Commerce and Netherlands Statistics. The government parties' adoption of a serious approach to SBR resulted in private parties such as software developers and accountants also becoming interested in SBR. Other ministries and the parties in the housing and healthcare sector also affiliating with SBR. Delft University of Technology has now developed a Master's Degree Compliance Management study programme based on SBR issues.

In addition to the NTCA, the following parties are currently using SBR:

• Netherlands Statistics, for the submission of statistics reports
• The Chamber of Commerce, for the submission of annual financial statements
• Various banks, for the submission of credit reports

The NTCA is cooperating closely with other organisations on the further incremental introduction of SBR. The NTCA received 3.5 million SBR messages in 2013, and the number is estimated to increase to about 7 million in the current year. The use of SBR was prescribed for income tax and corporate income tax returns from the 2012 tax return year. The use of SBR was prescribed for both VAT returns and statements of intra-Community transactions as from 2014.

SBR's elements

• XBRL: the shared language for the definition of data
• Netherlands Taxonomy: the shared data dictionary to be used for various reports
• Digipoort: the digital link with the authorities offering a secure and reliable connection for the fulfilment of a range of reporting obligations

Benfits offered by SBR

SBR offers entrepreneurs and their intermediaries a number of benefits:

- alleviation of the administrative burden by the reduction of the reporting and administrative work
- increased efficiency: data is entered in the financial records just once and is then available for the submission of a range of reports to various agencies
- increased quality by the elimination of differences in interpretation: moreover, errors are identified early in the process and any errors can then be rectified in a standard manner
- SBR is a future-resilient approach for the message flows between the authorities and enterprises
- SBR is used on an international scale

Organisation of SBR

The Standard Business Reporting Programme partnership was formed to provide for the implementation of the SBR. Government and market parties participate in the SBR Programme which has the objective of simplifying the compilation and exchange of reports and financial reports. The market parties encompass entrepreneurs, software developers, accountants and intermediaries. The government's Logius organization directs the SBR programme and the management of the various SBR facilities such as Digipoort and Netherlands Taxonomy. The SBR Council gives strategic direction to public-private cooperation.

The SBR Steering Committee coordinates the activities of the government parties participating in the programme. Peter Field, the NTCA's Director-General, is the Chairman of both the SBR Council and SBR Steering Committee.

More information about the SBR is available via the following link:

http://www.sbr-nl.nl/wat-is-sbr/international/

4.5. Message box

The Netherlands has developed the MijnOverheid.nl ('My Government') portal for all government agencies. MijnOverheid includes the Message box that individuals can use to receive digital post from the authorities. In the coming years more members of the public will be encouraged to create a MijnOverheid account. The Government has set itself the following ambition: in 2017, the Dutch will not use any hard copies in their communications with the authorities.

The Message box, the personal e-mailbox for the authorities' electronic messages, is user-friendly, fast, secure and environmentally-friendly.

Individuals decide which government agency messages they wish to receive in their box and then no longer receive these messages by post. Individuals receive an e-mail notification for each new message in the box.

MijnOverheid is owned by the Ministry of the Interior and Kingdom Relations. This portal was introduced several years ago, and now needs an incentive for its increased use.

The NTCA is 'launching customer' and has taken the lead. Experience from earlier programmes has revealed that an increasing number of organisations become affiliated over the course of time. In addition to the NTCA, a variety of government agencies (including municipalities) now send their messages via the Message box. The number of government organisations that send messages via the Message box will increase rapidly in the coming years.

Logius and the NTCA, working in close cooperation, created 5.8 million MijnOverheid accounts for persons entitled to benefits in December 2013. Personal letters sent to the 5.8 million individuals entitled to benefits in January informed them that they were now able to examine the digital version of their benefit decision via the Mijnoverheid Message box.

The accounts were successfully used to issue decisions on the automatic continuation of benefits in 2014. The NTCA is expanding the number of decisions sent via the Message box to include tax decisions. These decisions are also issued in hard copy form.

More than 1 million accounts had been activated at the beginning of February 2014.

This scale-up will encourage other government parties to send more messages via the Message box.

The NTCA's decisions sent via the Message box are still accompanied by copies sent by post. In the longer term, the NTCA will switch solely to digital messages: the timing of this transition depends on factors including the number of activated accounts.

5. NEXT STEPS TOWARDS THE DIGITAL NTCA

5.1. Information services in 2017

Pursuant to the NTCA's mid-term plan, by 2017 the information services chain will exhibit the following important characteristics:

- The information services landscape is in order.
- The information services are more agile and flexible.
- Structural scope for innovation is available.
- Support for the mass processes and for the NTCA staff optimises the continuity of the operations.
- A number of major systems have been replaced.
- Data are readily accessible for a wide range of use.
- A security architecture has been implemented which is appropriate for the continuing digitalisation.
- The NTCA has implemented an appropriate Digital Workspace for its staff.
- Cooperation with the market and government parties has been further developed.

The NTCA's CIO adopts an annual agenda that specifies the manner in which all parties in the information services field are to achieve their business targets. This agenda is prepared in a process which involves all parties in the chain and parties outside the chain. Managers in the information services chain, other managers and experts in the relevant fields provide input for the agenda. In addition, other renowned market players have also provided valuable input and validated the concepts developed for the programme. The NTCA also intends to make regular use of external expertise of this nature, both in the provision of input and the validation. The CIO agenda will be reviewed at annual intervals on the basis of new developments.

The CIO agenda specifies the NTCA's approach to the achievement of the agenda's targets. The most important elements are reviewed below.

5.2. Continuity and attention to change & innovation

During the past years, the theme for the information services chain has been the improvement of the continuity. This has resulted in a substantial reduction of the number of disruptions – an important gain for both individuals and enterprises and the NTCA. In addition, implementations including the Benefits system, Pre-completed tax return and various legislative programmes have been completed with success. At the same time, the NTCA has observed that the implementation of changes has proven difficult and that innovation has received limited attention. The NTCA will also need to continue to devote attention to the elimination of vulnerabilities in the information services chain.

The information services chain will always need to devote a substantial portion of its efforts to continuity and its optimisation. As such, this is

no more than logical: mass processes must be carried out without disruption and the NTCA's staff must be able to make day-to-day use of the available information services with the minimum of process interruptions. Errors must be eliminated and 'hassle' and irritation must be resolved whenever possible. In addition, the NTCA's ambition is to create more scope for change and innovation results. This direction is shown in the following diagram.
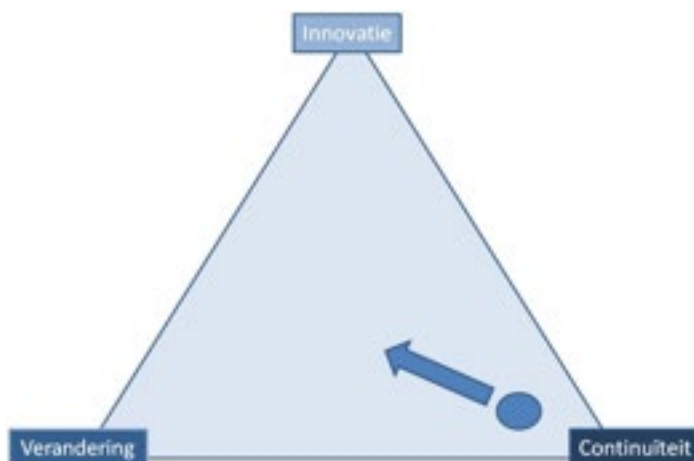
The NTCA intends to reduce the burden continuity imposes on its staff and resources. This will in the first instance focus on addressing the interactions between the architecture and infrastructure, and on the redundancy in the infrastructure, applications and processes.

Continuity is of great importance to the performance of the core duties of today. Change is necessary provide assurances for the NTCA's performance of the core duties of tomorrow.

A clear financial long-term framework and insight into the knowledge and capacity of supply and demand provide scope for change. The yields from more efficient operations will need to expand this scope within the near future. A prioritisation and selection process will then be required within the available scope that is compatible with the NTCA's strategic objectives and does justice to the responsibilities of the individual business units.

An increase in the effectiveness of the implementation will be needed to speed the achievement of results (increased output). An increase in effectiveness will also contribute to the scope, as less work will then be deferred.

Innovation involves examinations of new methods and technologies. These innovations can, for example, relate to new facilities for the staff, individuals or enterprises companies or for the information services chain as such. The long-term objective of innovation is to create scope and increase effectiveness. As a result, innovation is an ingredient required in preparing for the future. The limited capacity and finances for innovation justify the adoption of a structural approach. Direction of the initiatives and the innovation process is required.

This will clarify the NTCA's assessment of developments as promising or unpromising, and its actions on the basis of those assessments.

These innovations will relate to issues including the following:

- The provision of new information services facilities for the staff, individuals and enterprises citizens and company (incubators)
- The improvement of the work carried out on continuity
- The more effective implementation of change (such as reuse and the agile implementation of legislation)

5.3. Partnership

The additional attention to change and innovation requires a new approach to the work. More intensive cooperation is required if this transition is to be feasible. Everyone taking part in this cooperation has a personal contribution to make and can called to be account for their contribution, all with the ultimate result of a joint focus.

The cooperation is focused on three areas:

1. Cooperation within the NTCA

The information services chain is focused on the improvement of cooperation between the 'demand, supply and policy' sides of the triangle and between the parties in the information generation chain.

2. Cooperation within the government

The NTCA cooperates with government parties when this creates added value for the achievement of its strategic objectives. The Dutch NTCA can, depending on the importance to the Administration, assume a pioneering role in developments such as SBR and the Message box, in analogy with its earlier role in the development and implementation of the "DigiD" digital signature system adopted by all government agencies.

The NTCA plays an active role in cooperation within the government organisation.

16 national government agencies, including the NTCA, jointly form the Manifest Group. The Manifest Group meets once every 6 weeks. The Manifest Group devotes attention to the following issues:

- the improvement of the provision of services to persons who are unable to keep pace with the digitalisation of society;
- the improvement of the provision of personal services;
- the improvement of the provision of digital services:
- measures to combat fraud.

The first theme focuses on individuals who are unable to keep up with the digitalisation of society. The government organisations are jointly organising a catch net for this group of individuals which is based on the rapid resolution of specific problems encountered by these individuals.

The Manifest Group is also working on the improvement of the provision of digital services: the Group played a decisive role in the implementation of the Message box and is also involved in other digital developments, such as SBR and e-identification and e-authentication for use throughout the government organisation.

The Manifest Group, in conclusion, is also cooperating closely in joint measures to combat system fraud. Indications of fraud are shared and joint action is taken against fraud whenever possible.

3. Cooperation with the market

The NTCA makes optimum use of cooperation with the market, in a manner which is compatible with the situation and the strategic developments within the NTCA. The NTCA always gives consideration to the balance between the added value and the risks associated with cooperating with the market. During the coming years the NTCA will enhance relationship management, licence management and supplier management by means of increased cooperation between the organisational units that are involved.

5.4. Staff

The staffs are the most important 'resource' involved in the achievement of the targets. Their competences and their professionalism are of

essential importance to the success of the CIO's agenda. The NTCA intends to make maximum use of their available knowledge and competences.

As the information services chain is part of the NTCA organisation the generic HR objectives are also applicable to the links in the information services chain.

These then also extend to the leadership and LEAN programmes designed to ensure that staff and management discuss the content and the organisation of the work and develop steps for improvement.

In addition to these generic HR targets, the information services chain also needs to address specific issues and objectives. These relate to the knowledge of the staff and flexibility in their deployment.

- If there is any section that needs to invest in its staff's knowledge and professionalism, then it has to be the information services chain. Technological developments are being introduced at a rapid pace and, as a result, knowledge rapidly becomes outdated
- In addition, the information services chain has a need for an improved flexibility in the deployment of the staff. Priorities on the demand side can result in additional (temporary) pressure on some parts of the organisation (for example, specific B/CAO and/ or B/CIE teams or a specific IM department). Other staff will then need to be called in to provide assistance.

The NTCA is taking the following actions:

- An inventory of the competences of the staff and the implementation of resource management
- An inventory of the developments in and outside the information services chain that are of importance to the staff required for and the staffing level of the information services chain, and to the individual members of staff.

This inventory also takes account of external issues such as developments in the labour market, sourcing and general government developments.

The results from the inventory will determine the required approach to the development of the staff and the staffing level, as well as the actions that will need to be taken.