



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

Digital Transformation of Tax Administrations

Virtual Seminar

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Part 03

Protection and Control of Tax-related Data Security



Digital exchange of data creates new risks for Data Security

Third Party
Access risk

ONE

System
integrity risk
Cyber Risk

TWO

'Unlimited'
Access risk

THREE



Third Party Access Risk



- Corresponds with means of digital data exchange
- Correlates with scope of digitally available/exchanged data
- Data needs to be protected the same way as it has been , conventionally '



System Integrity Risk – Cyber Risk



- Digital Interfaces to taxpayer systems (ERPs etc.) are potential gateways for Cyber Attacks
- Digital Interfaces to tax admin. systems needs to be safe, too
- New risk areas created for conventional attacks (phishing, social engineering etc.)



'Unlimited' Access Risk



- Digital audits might access the holistic taxpayer data universe
- But - not all business informations are tax relevant or materially tax relevant
- , Scoping ' of data access and corresponding security profile



Scoping of Data Access & Security Profile



1

Decide on Tax Relevance

Decide on Business
Relevance
(Confidentiality Level)

2

3

Define Security Profile
for Digital Access, Data
Processing and Storage



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THANKS

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