



E-Government in the Irish Revenue: the Revenue On-Line Service (ROS) - a success story?

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Author(s)	Robbins, Geraldine;Mulligan, Emer;Keenan, Fiona
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**e-Government in the Irish Revenue: The Revenue On-Line Service (ROS)
– a success story?**

**Geraldine Robbins
National University of Ireland, Galway**

**Emer Mulligan
National University of Ireland, Galway**

**Fiona Keenan
National University of Ireland, Galway**

Address for correspondence:
Dr. Geraldine Robbins,
J.E. Cairnes School of Business and Economics
National University of Ireland, Galway.
Ireland.
Tel. 00353 91 493072
E-mail: geraldine.robbins@nuigalway.ie

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Running Title: e-Government in the Irish Revenue - a success story?

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Abstract

The Revenue Online Service (ROS) is one of the first e-government initiatives introduced in Ireland. The primary purpose of this paper is to examine this reform initiative in the Irish Revenue, assess it through the lens of the New Public Management (NPM) and e-government literatures and to critically assess whether its implementation can be deemed ‘a success story’. Many of the components of NPM were evident in the introduction of ROS which facilitated its implementation: decentralisation, the use of private sector styles of management, an emphasis on performance measurement and a search for efficiencies. ROS has, inter alia, transformed both access to taxation information for taxpayers and their agents, and the system of tax payment and filing in Ireland. Assessing its implementation in terms of the objectives of an e-government initiative, ROS is ‘a success story’, and the Irish Revenue organisation has clearly benefited from its introduction in many ways. Indeed, there is evidence to suggest that tax/accounting practitioners are also beneficiaries of this e-government initiative. However, a critical analysis of the findings of this study contests the idea that ROS is an unqualified success story.

Keywords: New Public Management (NPM), e-government, beneficiaries, taxation, Ireland.

INTRODUCTION

Electronic government (e-government) involves the use of information technology (IT) in government to transform access to public service provision. The use of technology, particularly the Internet, to improve the delivery of governmental services to citizens is at the core of e-government initiatives (Silcock, 2001, Golden *et al.*, 2003, Jaeger, 2003, O'Donnell *et al.*, 2003, Beynon-Davies, 2005, Reddick & Frank, 2007, Carter, 2008, Martin & Rice, 2011). Schedler and Schmidt (2004) note that e-government may be part of a new reform generation based on technology that has been successful in implementing public sector reforms. The Revenue Online Service (ROS) is one of the first e-government initiatives introduced in Ireland. ROS sought to modernise tax administration and the Irish Revenue organisation¹. The facility allows taxpayers to file and pay taxes on-line and to receive personal information on such matters as outstanding tax returns and payments.

To date, research in the domain of taxation authorities, electronic tax filing, e-government and New Public Management (NPM) in the Irish context has been modest (Robbins & Lapsley, 2005, Scott & Robbins, 2010). The primary purpose of this paper is to examine an e-government reform initiative in the Irish Revenue, namely, ROS, drawing on the NPM and e-government literatures, to critically assess whether its implementation can be deemed 'a success story'. Indeed, focussing on the administration of a tax collecting authority, in this case the Irish Revenue, provides a degree of originality and a rich setting for making a contribution to academic literature. The paper also however necessarily reveals and discusses a range of other NPM-type changes running in parallel with the introduction of ROS within the Irish Revenue, including, organisational restructuring, the introduction of marketing initiatives and a focus on performance measurement. ROS bears many of the hallmarks of NPM type initiatives. The contribution of this paper is the examination and exposure of the similarities and overlap in the objectives and characteristics of NPM and an e-government reform initiative in the Irish Revenue. A key finding of the study is that the concurrent implementation of the other NPM type initiatives referred to above facilitated the implementation of ROS from the Irish Revenue's perspective. Arguably, beneficiaries of this e-government initiative

included both the implementers and the main users – the Irish Revenue organisation and tax/accounting practitioners respectively. However, the critical analysis presented here, of the perspectives of both the Irish Revenue officials and tax/accounting practitioners on the introduction of ROS obtained in this study, prohibits a declaration that ROS is a success story.

NPM ideas have permeated the Irish public sector since the early 1990s. Plans for e-government initiatives arrived at the end of that decade with the publication of the Irish Government's first action plan for e-government (Irish Government, 1999). An examination of the implementation and operational issues surrounding this single e-government initiative will provide an insight into the continuing process of public sector management reform in Ireland.

The interpretive methodological approach adopted for this study provides a rich perspective as it seeks to examine, interpret and critically assess ROS in terms of its impact and implications for Irish Revenue officials, the Irish Revenue organisation and accounting/tax practitioners. Also it relates the findings to the NPM and e-government literatures. In line with this overall approach, semi-structured interviews were conducted with Irish Revenue officials and accounting/tax practitioners. Interviews with the latter provided us with two perspectives: that of practitioners as agents of their clients (taxpayers), and their own practitioner perspective as users of ROS on behalf of their clients. Further qualitative findings were gathered from examining Irish Revenue documentation.

The next section develops the conceptual perspective for this paper through a review of the NPM and E-Government literatures. Following this, the social and organisational context for this study is presented which includes an outline of e-government development in Ireland, a brief description of the Irish Revenue and ROS. The research approach and methodology is then outlined. An analysis and discussion of findings is presented in the penultimate section which is followed by the conclusions.

NEW PUBLIC MANAGEMENT AND E-GOVERNMENT

Over the past twenty years, NPM has replaced old style public administration in an attempt to seek greater efficiencies from government in many developing economies. Under traditional public management regimes, characteristics such as hierarchical supervision, uniform service provision, input and process controls and strict adherence to prescribed rules were prevalent (DeLeon & Green, 2000, Araujo, 2001). Over the past twenty years, NPM has sought to challenge the conservative canons and perceived failings of traditional public administration (Barberis, 1998, Goldfinch, 2007).

The exact nature of NPM has been the subject of much debate, but there is an acceptance of the principles of NPM as outlined by Hood (1991, 1995b). Disaggregation of organisations, stress on private sector styles of management practice, hands-on professional management, explicit standards and measures of performance, and greater emphasis on discipline in resource use are among the doctrinal components identified by Hood (1991, 4-5) that have general acceptance in subsequent discussions of the nature of NPM (Schedler & Proeller, 2002, Talbot & Johnson, 2007, Groot & Budding, 2008).

There is both a structural and managerial dimension to implementing NPM ideas. The structural dimension involves the disaggregation of organisations with the objective of getting them to run better. The managerial dimension involves the arrival of a new management focus and increased use of techniques heretofore more associated with the private sector: more visible management, stricter cost control, explicit measurement, a stress on quantification, greater accountability, and an increased emphasis on output controls rather than on process (Hood, 1991, Hood, 1995a, Lapsley, 1999, Denhardt & Vinzant Denhardt, 2000, Pollitt & Bouckaert, 2004). These elements of NPM were explored in the semi-structured interviews conducted in this study. The most prominent elements of NPM that are in evidence in the ROS initiative are examined further below: restructuring, a customer focus, private sector styles of management, performance measurement, and a focus on efficiencies.

NPM reforms encourage decentralisation and the removal of complete authority from the hierarchical apex (Barberis, 1998). The focus for new public managers is not only on economy and efficiency in delivering public services via new structures but on defining these in terms of improvements to service for the benefit of users of the service who are increasingly referred to as the customer (Needham, 2006, Tuck *et al.*, 2011). Braithwaite (2007) notes that the customer service approach in tax administrations is a move away from punishment to an increased focus on voluntary compliance in a bid to increase efficiency, even to the extent of different degrees of regulation for different sections of the population. NPM has sought to reduce public bureaucracy while at the same time, making public servants more responsive to citizen needs. Emphasis on a customer centred approach is one of the many facets of NPM that has emerged over time and is arguably a visible attribute of ROS.

A third central focus of NPM is the desire to mirror the organisational and management techniques of the private sector (Hood, 1991). NPM emphasises “importing the best practices from private life into government” (Hood & Jackson, 1994, 472, Modell *et al.*, 2007). A preoccupation with performance measurement not only emerged but endured as a feature of NPM reforms since the 1980’s (Hood, 1995b, Olson *et al.*, 1998, Chang, 2006, Johnsen & Vakkuri, 2006, Kurunmäki & Miller, 2006). Since NPM ideas began to permeate the public sector there is an emphasis on doing more with less, on securing value for money, on the use of comparative performance indicators and on the development of enhanced cost, information and audit systems.

Alley and Bentley (2008) note that that this modern management focus on the achievement of measurable outcomes has permeated systems of tax administration. There is an increased focus on the use of performance indicators throughout the public sector. In the case of tax authorities there is a greater use of performance indicators with a particular focus on service quality as part of a broader development towards management of the relationship with the taxpayer (Van Stolk & Wegrich, 2008). The focus is increasingly on making the best use of existing and new resources to achieve greater benefit, which in a tax context is compliance and a greater tax intake, at the least cost to the citizen (Plumley, 2007, van Stolk & Wegrich, 2008). This links clearly with Hodges and Grubnic’s (2010) and

Lapsley's (2008) claims that the core doctrinal components of NPM remain the same and that what is observable in different public sector contexts is continuing adaptation in implementation of NPM ideas. The advance of developments in technology provide scope for using technology to implement NPM reforms in a search for greater accountability and performance improvements in public sector organisations. NPM offers a bridge between the visionary level and the operational level by importing private sector management structures and practices to operationalise the implementation of NPM ideas in parts of the public sector (Scott & Robbins, 2010). In Ireland, Scott and Robbins (2010) note that NPM influenced the modernisation agenda, which in turn shaped e-government initiatives.

In summary, NPM may be considered a "profound shift in the way we think about the role of public administrators and how and why we do what we do" (Denhardt & Vinzant Denhardt, 2000, 550). However, NPM does not simply involve the importation of an NPM tool-kit for successful implementation of reforms. Pollitt (2003, 2006) argues that the success or failure of public sector reform depends to a large extent on the functional and contextual knowledge available at the implementation of reforms. Therefore an understanding of the social and organisational context is also important. This is provided after a review of the e-government literature.

Similar to NPM, a single universally acceptable definition of the e-government concept does not exist (Halchin, 2004, Yildiz, 2007). E-government has been defined as the concentrated use of information technologies in government for the provision of public services in a search for improvements in managerial effectiveness and the advancement of democratic values (Tambouris *et al.*, 2001, Gil-Garcia & Luna-Reyes, 2003, Yildiz, 2007). One of the principal objectives of e-government is creating government that is more efficient (Golden *et al.*, 2003). This efficiency objective is mirrored in the NPM literature reviewed earlier in this paper. A key tenet in the area of taxation reform has been the increased use of electronic filing and facilitation of electronic payment of taxes by taxation authorities in an effort to move beyond the enforcement paradigm and embrace a revised and expanded service paradigm for citizens (Alm *et al.*, 2010). E-government has at its core the idea of increased consultation with, and increased

participation by all parts of society. E-government needs to be integrated into the broader public management reform framework as it offers the opportunity to bring citizens closer to government (Torres *et al.*, 2006). Citizens are also at the core of many NPM initiatives. NPM customer oriented government seeks to improve public service quality and delivery, and increase responsiveness to customers' needs and demands. E-government increases governmental transparency and simplifies the policy process (Yamamoto, 2003).

Reddick and Frank (2007) suggest that the diffusion of e-government innovations will accelerate as parts of the public service benefit from lessons learned elsewhere in the public service. However, they note that e-government initiatives are net consumers of resources and are unlikely to result in personnel reductions or process redesign that would allow for reallocation of funds for other purposes. Gil-Garcia and Pardo (2005) and others have identified a number of challenges facing e-government initiatives – data quality and data accuracy concerns (Kaplan *et al.*, 1998, Luna-Reyes *et al.*, 2012) IT challenges (DeLone & McLean, 2003, Martin & Rice, 2011), organizational and managerial effectiveness, legal and regulatory challenges, and institutional and environmental challenges (Scott, 2000, Titah & Barki, 2006, Irani *et al.*, 2008). Pina, Torres and Royo (2010) found it difficult to comment on the expected benefits of their study of EU e-government projects as so many e-government projects are still in the early stages of implementation.

E-government may be seen as a reform element that supports the implementation of NPM ideas with its technological advances and advantages and eases modernisation and transformation of the public sector as a whole (Schedler & Scharf, 2001), while Kinder (2010) notes that the process adopted on some e-government projects of learning-while-doing appears worthwhile. Electronic tax filing is a process which allows the instantaneous submission of tax returns via computer (Fletcher, 2002) and is at the forefront of e-government agendas worldwide (Beynon-Davies, 2005). An OECD forum on tax administration established a taxpayer services sub-group to provide a forum for member countries to share experiences and knowledge of approaches to taxpayer service delivery, in particular through the increased use of modern technology (OECD, 2010). Governments are developing their tax administrative functions at a time which coincides with the increasing popularity of

the Internet (Tan & Pan, 2003, Turner & Apelt, 2005). The initiative examined in this paper involves the application of IT to transform access to taxation information for citizens and their agents – tax/accounting practitioners, alongside transforming the system of filing and payment of tax. The importance of context, which is presented in the next section of this paper, has been advanced as a primary consideration in the implementation of new information systems (Avgerou, 2001), whilst it has been recognized as critically important to the success of NPM reforms for some time (Pollitt & Bouckaert, 2004). The introduction of ROS provides a very rich terrain for the application of the NPM and e-government perspectives outlined here and it is important that this is seen in the context of overall on-going reform of Revenue Authorities. As noted by Lai and Choong (2010, p.562) “Worldwide, since the 1990s, in order to achieve greater tax administrative and compliance efficiency, several tax authorities had progressively harnessed the power of Internet technologies by embracing an electronic tax filing (e-filing) system”. The on-going work on the OECD’s Forum on Tax Administration (OECD, 2009), which addresses e-government initiatives and many other reform type initiatives provides an appropriate international platform for seeing the extent of reform which is ongoing across many tax jurisdictions.

SOCIAL AND ORGANISATIONAL CONTEXT

NPM and E-Government in Ireland in Ireland

Debate on public sector reform increased in the early 1990s in Ireland culminating in the Strategic Management Initiative to introduce NPM into the public sector with the enactment of the Public Services Management Act 1997 (Oireachtas, 1997). This legislation codified certain NPM ideas such as accountability and performance measurement into Irish law but made no reference to e-government. The Information Society Policy Unit (ISPU) in the Department of the Taoiseach² was subsequently given overall responsibility for developing, co-ordinating and driving implementation of the information society agenda. Their aim is to ensure that Ireland develops as a fully participative, competitive, knowledge-based information society, with all of the benefits that entails. Government’s first action plan for the

information society set out a range of measures appropriate to the development of an information society in Ireland (Irish Government, 1999). A number of reports have been commissioned and published by Government in recent years on progress with e-government (Irish Government, 2003, Irish Government, 2004, Irish Government, 2005, Comptroller and Auditor General, 2007). The newly formed Department of Public Expenditure and Reform (July 2011) has been charged with responsibility for coordinating the development of e-government policy in Ireland (Irish Government, 2012). The most recent e-government strategy *e-Government 2012-2015*, identifies priority areas, including improved access to public services and the ability where possible to pay for services on line, and is aimed at ensuring that progress already achieved will continue and that Ireland will be in a position to benefit from the opportunities offered by existing and emerging technologies. Background contextual information on the Irish Revenue is provided in the next section before the ROS e-government initiative is examined in detail.

The Irish Revenue

The Office of the Revenue Commissioners (the Irish Revenue) was established by Government Order in 1923. The primary purpose of the Irish Revenue is the assessment and collection of taxes and duties. Its mandate derives from obligations imposed by statute and by Government and as a result of Ireland's membership of the European Union. In broad terms the work includes - assessing, collecting and managing taxes and duties that account for over 93% of Exchequer Revenue, administering the Customs regime for the control of imports and exports and collection of duties and levies on behalf of the EU, working in co-operation with other state agencies in the fight against drugs and in other cross Departmental initiatives, collection of social insurance contributions for the Department of Social, Community and Family Affairs, and provision of policy advice on taxation issues.

One of the most significant contextual factors relating to ROS was the introduction of self-assessment in 1990. Self-assessment is a system which places a greater onus of responsibility on taxpayers for their personal tax affairs than heretofore. It applies to people chargeable to income tax who are in receipt of income from

sources which are not chargeable to tax under the Pay-As-You-Earn (PAYE) system.

The Revenue Online Service (ROS)

In September 2000, ROS was officially unveiled to the public as part of the Irish e-government strategy. To place this in a global context this followed the introduction of electronic filing in Australia in 1990, New Zealand in 1992, Canada in 1993, Germany in 1999, and preceded the UK in 2001, France in 2002, and Japan in 2004 (OECD, 2009). Notably, a number of countries have made substantial progress over the last five years in increasing e-filing usage - Korea (+46%), Mexico (+48%), Portugal (+62%), Turkey (+99%), South Africa (42%) and United Kingdom (+53%) (OECD 2010c). According to Schaupp, Carter and McBride (2010), the e-file programme in the US is largely considered to be an e-government success story. Lymer, Hansford and Pilkington (2010) note the uptake in e-filing in the UK has been 'steady and impressive'. In the developing country of Malaysia take up appears to be much lower with only 23.7% of tax professionals using e-filing in 2007 (Lai and Choong, 2010).

ROS received international recognition in the form of a number of awards³, recognising it as a success story in terms of e-government innovation and practice. ROS is an interactive on-line system that allows taxpayers to file and pay their taxes electronically. ROS has a customer information service component, which informs taxpayers of their outstanding returns and payments for all taxes for which they are registered on ROS. Since 2006 Pay-As-You-Earn (PAYE) income tax individuals have been given greater access to and interaction with their tax files. The benefit of the customer service component to Revenue is that staff are no longer answering these queries by telephone. Aims of ROS include a reduction in direct contact and time-consuming transactions and also an improvement in voluntary compliance and customer service (Langan, 2003, Timonen *et al.*, 2003). It was forecast that there would be significant efficiency gains and financial savings (Timonen *et al.*, 2003). O'Donnell *et al.* (2003) identify the following as the critical success factors which have and continue to contribute to the success of ROS: corporate commitment, clear strategic leadership, fast delivery in small units, astute human resource management

strategies, funding, back office reorganisation, consultation with stakeholders, and a willingness to learn from other countries. With the exception of improved customer service, it is important to note all of the above factors are relevant arguably only when assessing the success of ROS from the Revenue's perspective. Customers/taxpayers and their agents on a personal basis are not perhaps so concerned with the factors listed above other than consultation, notwithstanding that all citizens are perhaps, in a general sense, in favour of a more efficient, well led and well managed public sector, which includes the Revenue. The research approach adopted for this study is described in the following section.

RESEARCH APPROACH

This study is interpretive in that it seeks to examine, interpret and critically assess ROS, and relate it to its environment and to the NPM and e-government literatures. A qualitative research approach was adopted to examine the elements of NPM in the Irish Revenue and to consider the impact and implications that ROS has had for the Irish Revenue officials, the Irish Revenue organisation and accounting/tax practitioners. Accounting and tax practitioners are used as a proxy for customer/taxpayers in this study. Qualitative findings grow out of three kinds of data collection: interviews, direct observation and written documents (Patton, 2002). This study gathered evidence from both semi-structured interviews and Revenue documentation.

Among the well established techniques of qualitative research is the use of semi-structured interviews (Lapsley & Llewellyn, 1995). However "asking questions and getting answers is a much harder task than it may seem at first" (Fontana & Frey, 1994, 361). Among the advantages of interviews are: the opportunity to address more complex questions, to probe deeper into participants responses, and to identify errors that go undetected when using other research data gathering techniques such as questionnaires (Pedhazur & Pedhazur Schmelkin, 1991). The use of semi-structured interviews to address a research question requires greater researcher skills than a more structured approach, as the interviewer must be able to interact with people in a variety of settings and simultaneously develop rapid

insights and formulate questions quickly without imposing interpretations on the situation by the structure of the questions (Patton, 2002). Using the semi-structured interview guide approach the interviewer remains free to expand a conversation within a particular subject area and to word questions spontaneously while keeping a focus on that area.

An examination of the literature on NPM and e-government suggested a reoccurrence of a number of themes: restructuring, a customer focus, a move to greater use of private sector styles of management, an increased concern with performance measurement and efficiencies. These were used to develop a skeletal conceptual framework around which questions were developed and used as a semi-structured interview guide. Questions related to: launch of ROS, structural re-organisation, development, stakeholders, customer and agent input, customer and agent feedback, challenges, problems, improvements, and future plans were asked of both Irish Revenue staff and tax/accounting practitioners. The interview summary questionnaire used is provided in the Appendix.

Interviews were initially conducted with Irish Revenue officials (responsible for the introduction of ROS) ranked at different levels in the organisation. These officials were chosen across a range of grades and based on their seniority and involvement in decision-making about ROS. Interviews were also carried out with accounting/tax practitioners (critical players in embracing and using ROS on behalf of their clients, the taxpayers) to obtain their perspective on the ROS system. Practitioners were chosen on the basis that they had adopted ROS and were willing to participate in this study. Interviewing both Revenue officials and practitioners, thereby securing two different perspectives on the ROS initiative, facilitates an objective and critical analysis of ROS. All semi-structured interviews lasted between one and two hours. Table 1 contains details of those interviewed using a semi-structured interview guide. It was decided to re-interview the most senior member of staff from the Irish Revenue as the initial interview was preliminary and involved substantial fact finding and assisted in clarifying the research question. It was followed some months later by an explanatory interview. Data obtained here was supplemented by a review of internal and external Revenue documents.

Table 1
Profiles of Interviewees

<u>The Irish Revenue</u>	
Assistant Principal Officer and Revenue Auditor R1	April 2007, July 2007
ROS Marketing Manager (R2)	July 2007
ROS Marketing Team Member (R3)	June 2007
Executive Officer (R4)	June 2007
ROS Liaison Officer (R5)	July 2007
<u>Practitioners</u>	
Small accountancy/tax practice – Owner Manager (P1)	April 2008
Small/medium accountancy/tax practice – Owner Managers (P2 and P3)	May 2008
Small/medium accountancy /tax practice – Tax Manager (P4)	March 2008
Medium /large accountancy/tax practice – Tax Manager (P5)	March 2008
Large accountancy/tax practice– Tax Manager (P6)	May 2008

FINDINGS AND DISCUSSION

This paper examines the views of ROS staff and the views of one set of users - accounting/tax practitioners (as a proxy for customers/taxpayers) on the launch and operation of ROS. The findings are presented under a number of themes, which emerged, from reviewing the NPM and e-government literatures: restructuring, customers/taxpayers, private sector styles of management, performance measurement, and efficiencies/beneficiaries. Beneficiaries was not a theme on the original semi-structured interview guide, but emerged repeatedly in interviews with practitioners and Revenue staff as an outcome of implementing the ROS system. Throughout the interviews with ROS staff and accounting/tax practitioners in this study, the operation of self-assessment and the re-organisation of Revenue were contextual factors that were raised repeatedly and appeared to be inextricably linked with the introduction and operation of ROS. Under some themes there is an imbalance in the empirical evidence provided. This reflects the views of Revenue and accounting/tax practitioner groups on such themes and shows the weight of the evidence gathered exploring the issues. Following a discussion of the findings, conclusions are presented in the final section of the paper.

Restructuring

The design and implementation of the ROS project occurred in tandem with a radical restructuring of the Revenue organisation. The components of the restructuring were threefold: back-end computer systems, integration with Customs and Excise, and regionalisation. The reform of back-end organisational systems was critical. It effectively permitted the introduction of ROS. Prior to this, the Irish Revenue computer systems were incapable of dealing with electronic returns. The Irish Revenue did not have the facilities to interact electronically with taxpayers. Its back office computer system – an Integrated Tax Processing System (ITPS) was developed to resolve this issue. As stated by R2 “it allowed ROS to take off.”

Before the ITPS the interface for each tax was very different, the screens looked very different. The ITPS ensured the same look and feel when using software to compute income tax, corporation tax, capital acquisitions tax etc. P6

Customs and Excise was a separate entity until 2003. This had little impact on ROS and is not explored further in this study. Regionalisation forms the third component of Revenue reorganisation. Since the 2003 reorganisation there are four regional divisions – Border Midlands West region, Dublin region, East and Southeast region, and the Southwest region. A member of the ROS Marketing Team noted that:

Each regional manager in Revenue would have effective control over everything based within that region so it has taken away the dependency on one centre. ...All the corporation tax used to go to Dublin Castle but you can now deal with corporation tax at a local office level. R3

Prior to regionalisation, taxation services were largely dispersed.

The customer had to deal with several different officers in several locations regarding different tax headings. This was bureaucratic, inefficient and costly for the taxpayer and Revenue. R3

The Irish Revenue reorganisation was intended to facilitate the restructuring of offices and the deployment of resources and staff in an attempt to seek greater efficiencies in the assessment and collection of taxes. The organisation “desires to deliver a one-stop-shop” to taxpayers (R3). To date, creation of regions saw the attainment of this objective in part only. Whilst the system is moving towards integration of all taxes, this process is not complete as “an on-line request for a statement of taxes for a client takes four days” (P1). “It is not automatic, it must be

requested” (P3). The integration of taxes at regional level has not been seamless and is only partially complete.

Just before you came in, I had a call from ROS about one of our bigger personal clients requesting - to see the two P60s.⁴ ... Surely I said to her you have this information from the P35 but she said, no.⁵ The departments in there [in Revenue] are not talking to each other, and so we had to fax the two P60s in. ...They keep telling us that everything is going to be integrated but it certainly hasn't happened yet. P1

We don't know who is dealing with what, where. P2

My concern with regionalisation is that in moving to a system of a tax inspector for a taxpayer that they are now going to have a broad range of knowledge [as opposed to specialist knowledge]. If I have a query about VAT I'd like to be able to talk to a VAT expert. P3

Greater accountability is one of the features of NPM reforms. Accountability and responsibility increased in Irish regional Revenue offices. Restructuring saw the devolvement of decision-making to regional managers at Assistant Secretary and Principal Officer level. They have had to “manage customer business in line with overall Revenue policy” (R3). These Revenue officials are accountable for implementation of Revenue policy.

The increased importance of the PMDS [Performance Management Development System – an NPM style Human Resource Management System] in staff management has seen the emergence of a focused approach to local tax district management. There is more accountability and responsibility placed on the regional managers. This is evident in the regions. R3

The design of ROS to fit the restructured Irish Revenue organisation involved selection of a team of people with a vision to implement this initiative.

The ROS team presented a strong and valid case for the implementation of such a system. The team put forward a good argument... They developed the idea, pushed it, structured it and looked for the finance. They came up with the initiative. Yet, we would be nowhere if taxpayers did not use the service. R4

Not surprisingly the ROS Team was identified as one of the most significant stakeholders involved in the development of the service and most influential in determining the success of the initiative.

Customers / Taxpayers

Emphasis on a customer centred approach is one of the many facets of NPM and is a visible attribute of ROS as evidenced in Revenue documents. The Programme for Customer Service in the Revenue Statement of Strategy 1997-1999 stated that its

objective was "to further develop customer service by making it as easy as possible for all of our customers to deal with Revenue" (Revenue Commissioners, 1997). The Irish Revenue noted that one way of achieving that was to 'encourage electronic filing of Returns and Declarations and other electronic information exchanges'. Following publication of the 1997-1999 Revenue Strategy Statement a strategy manager was appointed with responsibility for developing an electronic business strategy and encouraging electronic filing (Revenue Commissioners, 1997). Successive statements of strategy continue to emphasise the importance of facilitating ease of access for customers to personal tax and technical information (Revenue Commissioners, 2000, 2003, 2006, 2008, 2011). The Irish Revenue no longer has a separate and distinct e-service strategy. The e-government dimension of all projects is no longer planned or managed separately but is subject to standard project governance and controls within the Revenue's overall governance framework (OECD, 2010a, p.11).

The Irish Revenue is clearly directing attention at supporting the new electronic tax filing submission mode for customers. Table 2 below shows a substantial difference in customer service standards for electronic tax returns filed using ROS versus those filed in hard copy paper format by the more traditional channel - post and hand delivery. There is evidence of reduction in service standards for both electronic filing and paper based filing of forms between 2006 and 2011. This could possibly be attributed to staff reductions across the wider public service coupled with the introduction of ever more electronic tax filing forms. The deterioration in service standards is much less for ROS filings than for paper based ones.

Table 2

Customer Service Standards and Results for: Tax Returns, Declarations and Applications

Service	Target - Standard	Actual Results 2006		Actual Results 2011	
ROS	100% processed within 5 working days	93%		89%	
Non ROS	80% processed within 10 workings days	Income Tax	37%	Income Tax	12%
		Corporation Tax	40%	Corporation Tax	33%
		Other	96%	Other	96%
Non ROS	100% processed within 20 workings days	Income Tax	64%	Income Tax	22%
		Corporation Tax	71%	Corporation Tax	61%
		Other	97%	Other	98%

Source: Revenue Commissioners (2007a, p.22, Table 10 adapted, 2012, p.26, Table 6).

Table 3 below also notes the target set for repayments under the Revenue's Customer Service Charter. Revenue has decided to direct resources at supporting faster repayment of taxes to those who have used the e-channel to file their tax returns. This gives an incentive to taxpayers to use ROS for submission of tax returns rather than the traditional hard copy paper filing mechanism. Lymer et al. (2012) also found the matter of instant repayments to be a positive aspect of e-filing, and Lai and Choong (2010) found a 'speedy tax refund' to be the most desirable incentive to motivate individuals to use e-filing.

Table 3

Customer Service Standards and Results for Repayments

Service	Standard	2006 Results		2011 Results	
Repayments - ROS	100 % within 5 working days	Income tax (IT)	79%	IT	92%
		Corporation tax(CT)	68%	CT	70%
Repayments - Non ROS	80% processed within 10 working days	76%		94%	
Repayments - Non ROS	100% processed within 20 working days	90%		98%	

Source: Revenue Commissioners (2007a, 22: Table 10 adapted, Revenue Commissioners, 2012, p.26, Table 6).

Services provided to assist taxpayers include ROS Liaison Officers, the ROS Helpdesk and Frequently Asked Questions on the ROS website. Despite this improved customer service, few taxpayers have taken on the responsibility of moving to complete their own tax returns due to the technical and professional knowledge required to complete their returns and the possible penalties for an erroneous submission of income and allowances. Improved customer service therefore has not necessarily led to reduced tax compliance costs for the taxpayer.

ROS just makes it easier to file and to pay. ... And also of course it does the computation for us for the Form 11 but you need the expert professional knowledge to be able to use the ROS computational software for the Form 11⁶. ROS will still only produce what you put into it. You need the expertise of the tax specialist to complete the form correctly. P1

Whilst the customer/taxpayer has clearly reaped some benefits from ROS as identified above, there is evidence to suggest the Irish Revenue itself reaps more benefits:

Revenue are the principal beneficiaries of ROS. They can reduce and redirect resources that have traditionally gone into processing, into audit resources. That job of inputting all the returns must have taken huge resources. That is all done for them at our end now. ...Also their storage requirements have reduced dramatically. They now hold very little paper – really only that which they require for the cases they choose to audit. That has eliminated a huge logistical storage problem for them. P2

While the Irish Revenue and the agents and taxpayers have all benefitted somewhat from the introduction of ROS, they have arguably not benefitted equally, an important point to consider in the overall assessment of ROS.

Private Sector Styles of Management

The introduction of this e-government initiative and the development of ROS have involved the adoption of private sector styles of management within the Irish Revenue. For example, ROS was promoted using marketing techniques employed in the private sector. Historically, public sector organisations did not manage immense marketing campaigns. Hood (1991) stresses the importance for the public sector of adopting proven practices that have been successfully applied in the private sector. The extensive marketing campaign undertaken by Revenue is clear evidence of adopting successful private sector business approaches.

[With the development of ROS] Revenue officials found themselves as civil servants in a government Department effectively having to go out and sell this 'brand' and service to taxpayers and to Revenue itself. R3

The marketing of ROS is done primarily over the internet. Just like you might sign up to receive an e-mail newsletter from Ryanair, we have signed up to receive an e-mail update on ROS from Revenue. Last week it came saying that the form for 2008 is now available and that we needed to download a new operating system. All instructions to do that were there. The ROS website is also good. P1

ROS resulted in the formation of public-private partnerships. The public sector has sought private sector expertise on aspects of the project where historically there was a dearth of in-house expertise. Consultants such as Accenture and Baltimore Technologies were responsible for the technical back-end programming and security features of ROS.

It was recognised that we only had a certain amount of in-house expertise and due to the...scale of what we were undertaking, we decided that it was better to do some outsourcing. The tendering process would have been intensive... We had on board experts from Revenue in those teams. There's not much sense in developing a system without Revenue advice, very technical advice. R2

There was recognition of lack of skills, expertise, and competencies. Practitioners consider that employing external software expertise has resulted in a robust and technically sound system.

It has worked so well, because of the professionals input on both sides. They got their software right – the computational software off-line is right. It prepares the computation for us and completes the Form 11. ... Every year there are changes as a result of the Finance Act. But they are right on top of it. We can file 2007 returns now (January 2008). I remember the hard copy return wasn't available until April. P1

Another 'strategic alliance' which appears to have emerged is that which exists between the Irish Revenue and the Irish Taxation Institute (ITI)⁷. The ITI was consulted at the ROS development stage. The Institute also continues to provide feedback on the operation of the system to Revenue.

ITI...they carry out customer surveys and feed the information back to Revenue. R2

The Irish Revenue and ROS staff also participate in ITI training programmes for new entrants to the tax practitioner profession. Here is evidence of development of a strategic relationship between the Irish Revenue and the ITI. The existence of these partnerships is further evidence of the widespread permeation of NPM ideas within the Irish Revenue.

Performance Measurement

In accordance with the terms of Sustaining Progress⁸ the Revenue introduced a Performance Management Development Systems (PMDS) in 2001. The system is

designed to give each person “clarity in terms of their objectives, their role and their career expectations, increased control in terms of their participation and development in the achievement of results and the ability to contribute to the development and implementation of the Business Plan as an individual or as a team member” (Revenue Commissioners, 2004, 7, chapter 6).

An annual review is done...by your immediate boss/superior. R1

Evaluation criteria include honesty, integrity, reliability, decision-making skills, the number of cases and queries dealt with, provision of customer service and the value of the tax-take. The performance measurement criteria had to change to accommodate ROS e.g. criteria such as number of returns surveyed, reduced contacts.

Personal performance is directed towards Key Deliverables [achievable results] in light of the local section Business Plan as part of an overall Revenue Division Business Plan...Actively increasing the take-up of electronic services is a key objective of all the core ROS team and the local ROS Liaison Officers. R3

Engagement by staff across the Revenue organisation with the PMDS is relatively high with over 95% of 2011 end of year reviews completed at the time of closing off the 2011 annual report in 2012 (Revenue Commissioners, 2012, 61).

The Irish Revenue has used performance measurement to track the success of ROS. Their success rates with e-filing for significant tax return forms under various tax headings is shown below in Table 4.

Table 4

E- filing as a % of Total Tax Filing

	2006	2011
Vehicle Registration Tax	92%	92%
Income Tax - Form 11	70%	82%
Corporation Tax - CT 1	56%	91%
Employers' Annual PAYE Returns – Form 35	33%	68%
Value Added Tax – Form 3	27%	62%
Employers' Monthly PAYE Returns- Form 30	18%	55%

Source: Revenue Commissioners (2007a, 20, Chart 4 adapted, 2012, p.19, Chart 3)

Interestingly, in some contrast, in the UK, by 5 April 2010 only 74 per cent of individual income tax returns for the previous tax year were filed online which nonetheless points to “a steady and impressive increase in the uptake of e-filing in the UK” (Lymer, Hansford and Pilkington, 2012,213). The IRS in the US has an adoption goal of 80% for e-filing of income tax returns which they have not yet reached (Schaupp et al. 2010). Receipts collected via ROS are now a significant and increasing proportion of total tax receipts as evidenced in Table 5 below. Two-thirds of total revenue returns were filed via ROS in 2011. This compares with a quarter five years earlier in 2006.

The number of payment transactions made via ROS increased year on year since the launch of ROS.

Table 5

ROS Receipts/Total Revenue Receipts/Transactions

	2006	2011	Change
Receipts via ROS	€16.6b	€32.2b	+ 94%
Total Receipts	€62.3b	€48.4b	- 22.3%
%	26.6%	66.5%	
Number of payments	408,575	975,105	+ 139%
Value of Payments	€16.6b	€32.2b	+ 94%

Source: Data extracted from Revenue Commissioners Annual Report (2007b, p.2 and p.13, 2012, p.15 and p.18)

Table 5 shows a ninety four per cent increase in the value of receipts via ROS over the five year period 2006 to 2011 commensurate with an increase in the number of payments of one hundred and thirty-nine per cent. The increase in number of payment transactions was more than proportionate to the increase in the value of payment transactions in recent years. Between 2006 and 2011, the number of payment transactions increased by 139% whilst the value of payments only increased by 94%. Over the five year period the number of payments and value of receipts via ROS have increased significantly relative to overall number of payments and value of receipts. The latter provides evidence of greater adoption of e-government practices by taxpayers and their agents over this time period in line

with Revenue's objective. Analysing data in this way in annual reports of the Irish Revenue demonstrates its commitment to on-going assessment of the implementation of this initiative. These measures of performance of the ROS initiative are appropriate as they focus on the proportion of taxpayers adopting ROS. It is beyond the scope of this paper to examine whether the introduction of ROS in itself has an impact on total receipts or taxpayer compliance, although this may be an interesting area for future research.

Efficiencies /Beneficiaries

The introduction of ROS led to the redeployment of Irish Revenue resources and staff. Resources were redirected away from the labour intensive work of processing paper returns from taxpayers.

Revenue was facing pressure from different sources to tackle non-compliance. There's a whole cohort of people who are not compliant and there was...definitely demand...from the public as well as the Cabinet in Government. R3

Resulting from this redeployment, Revenue aims to increase the number of staff engaged in improving tax compliance, which includes conducting audits. R1 predicts that "soon everybody will be in audit doing spot checks." However, some practitioners have concerns about the quality and experience of staff that have been redeployed to audit.

We would see that the quality of Revenue audit staff has deteriorated. Certainly we would see that the Audit Officers that we would have had ten years ago, even five years ago were very good, very knowledgeable about what they did. Now some are not up to the standard required. That's good in one way for us but it's also dangerous for us. P2

The latter raises serious questions around the quality and suitability of Irish Revenue staff now engaged in Revenue audit work which needs to be addressed, and considered when assessing ROS as a success story. With the introduction of ROS, the Irish Revenue workload has changed to include tax clearance, collections and excise.

Revenue is now responsible for tax clearance. This used to be within the remit of the Collector General's Office. Because of ROS, Revenue has taken on more duties e.g. collection of money...We are still linked into the Collector General in Limerick. This is a function that was never split into regional forums. That office deals with [tax collections for] the whole country. We can do most of what they do here e.g. final demands, etc. R1

The latter arguably does not amount to an increase in workload. It merely represents a reallocation of duties that makes sense and was facilitated by efficiencies gained through the introduction of ROS.

The benefits of ROS have translated into a number of efficiencies: decreased processing time as queries from the public can now be dealt with more quickly and efficiently than in the previous paper based system; increased use of self-service functions leading to fewer phone queries; and, reduced printing and postage costs (Revenue Commissioners, 2007b). Seventy per cent of income tax customers filed their returns electronically, saving considerable data capture effort (Revenue Commissioners, 2007b, 12). Table 6 below quantifies the savings achieved as a result of ROS. Regrettably, comparative figures for subsequent years are not available.

Table 6

ROS Savings to Irish Revenue 2006

Transaction Type	Total Returns	Resource Savings €	Post/Fax Savings €	Total Savings €
Various tax forms returned via ROS	2,065,805	5,051,255	1,967,168	7,018,423
Payments	402,620	154,338	193,258	347,595
CIS Enquiries	6,037,511	6,943,138	14,715	6,957,853
Total Saving				14,323,871

Source: Corbett & Carroll (2008), extract from Table 32, p.32 (internal Revenue document). Note: For comparison purposes, savings to the Revenue in 2005 were €10.65million

The primary saving on paperwork for the Irish Revenue results from e-filing as opposed to hard copy paper filing where the data on tax returns submitted in hard copy format must be keyed in by a clerical assistant onto the Revenue system. For many tax practitioners the introduction of ROS has meant a large reduction in paperwork in particular for the smaller accountancy/tax firms.

It has cut out almost all paperwork - copying the returns we send, writing and copying cover letters. It has reduced our workload on personal taxes by at least twenty-five per cent. P1

95 to 99% of our clients are on ROS. ... The default for us is to file on ROS. P3

We filed 50% of our income tax returns last year on line and about 80% in the current year. P4

Some practitioners draw on their use of ROS as a selling point to potential clients.

We sell our use of ROS as one of our strengths when meeting potential new clients. Our systems are all ROS based. We are clearly IT literate. We'd use it as a selling point that we are that bit more efficient and more accurate than those who don't use ROS. P2

Filing with ROS has also given practitioners greater confidence in tax returns filed. The ROS computational software has provided comfort in the accuracy of the calculations and the correct interpretation and treatment of tax items. It has resulted in greater accuracy in the tax returns filed, a faster feedback on returns filed and a resultant reduction in uncertainty about taxpayers' tax liabilities.

You are filing with Revenue software. Of course it's our expertise that is putting it in the right place but the software is great. P1

You get an assessment back within a couple of days as opposed to months if you filed the same return manually. And the ROS system is accurate too, the assessment is done instantly and it comes back to you in a few days and you have a definitive tax charge to inform your client of. ... It removes the uncertainty quickly about tax liabilities. You might have been uncertain about a tax liability, but the response time is quick for Revenue to confirm your view of treatment of a particular item now. The software is good. That is very valuable. P3

The larger accounting practices use the ROS system not for computing the tax but to check outstanding tax returns, and on-line payment records. These larger firms have worked with their software providers to allow them to compare their calculations for income tax against the calculation and final figure using the Revenue software without the need to re-input data.

This gives us that feeling of comfort that our calculations are accurate and correct. P6

Practitioners consider that the Irish Revenue has benefited greatly from the introduction of ROS.

Revenue are the principal beneficiaries. They can reduce resources that have traditionally gone to process tax returns. All the inputting of returns is done at our end and the processing is done by their software. P2.

Practitioners acknowledge that the administrative and processing burden, whilst having reduced substantially for Revenue staff has not increased for accounting practitioners, but has changed the way they do their work.

Our administrative burden has changed and may have decreased slightly. The major beneficiary of ROS is Revenue, in terms of staff time and resources saved. We've got some spin-off benefits in terms of a much more certain and much more accurate return which we value. We've been able to change our systems to be a little bit more efficient by using the facilities of ROS. P3

We [the accounting practitioner] get a notice of assessment immediately, so if a taxpayer is due a refund that will be paid out far more quickly than if we or they filed a manual return. P1

Irish Revenue staff claim that ROS has reduced the incidence of error on tax returns as there are built-in validation checks. Revenue conducted a survey in 2004 regarding errors on income tax returns and found that:

...the error rate on paper was something like 22%. 22% of all paper returns had errors – not all was on the part of the customer...There would have been errors on the Revenue side as well. But now in the electronic world it's down to a single figure in 2007 – 8% maximum. R2.

This claim of reduction in errors is supported by all practitioners interviewed during this study.

There has been a decrease in errors as we are using the ROS computational software so that gives us a lot of comfort. It's unlikely they'll come back and say this is computed wrong. P1

Reduction in errors is not solely attributable to the use of ROS software. The majority of the inputting of data on ROS is now done by qualified and part-qualified accounting and tax staff in accounting and tax practitioner offices. This is in contrast to the inputting of tax data prior to ROS by junior Revenue staff.

In the past the returns were input by lower grade Revenue tax staff and mistakes did happen. The assessment was then wrong because they could have punched the wrong code. And then we were corresponding about correcting an error when we spotted it on the assessment when it came out to us. ROS has stopped all that wasted energy of correcting errors that were made by Revenue during the processing of a return. So there are massive benefits for both us and Revenue. P3

Along similar lines in the UK, addressing the matters of speediness and accuracy, Lymer et al. (2012, 219) noted a positive cost saving arises 'in identifying the problems on a rejected return....since e-filing assisted in identifying errors which, had a manual return been submitted, would have been costly to rectify at a later date'. The introduction of ROS resulted in the re-assignment of Irish Revenue staff to meet the needs of the new system. Conclusions based on an analysis of the findings are now presented in the final section.

CONCLUSION

Public management, taxation authorities and e-government are subjects that are largely under-researched in the Irish context. The role of e-government in supporting the implementation of NPM initiatives has not yet been widely explored. This paper addresses these issues. The principal purpose of the study was to examine the experience of one public sector body, the Revenue as it introduced e-government in the context of NPM reforms.

This paper demonstrates how ROS has, inter alia, transformed both access to taxation information for taxpayers and their agents, and the system of tax payment and filing in Ireland. It has met its key objectives as an e-government initiative deeming it a success story from this perspective. The analysis and discussion provides evidence of the existence and employment of a number of NPM techniques within the Irish Revenue. The paper closely examines this evidence of NPM in the Irish Revenue organisation and the issues associated with the introduction of an e-government service. The interview findings provide evidence that ROS has reformed the Irish Revenue's public service delivery capabilities while simultaneously improving service for taxpayers and their agents. ROS has improved the communication channels for voluntarily compliant taxpayers allowing resources to be deployed to address the more serious issue of non-compliance. Today, on-line service plays a crucial role in many business areas, industries and sectors. This paper demonstrates that ROS has had a significant impact on Revenue as an organisation, its employees and the work of the smaller accounting practitioner. Greater speed and ease of access to information on clients' tax records is available to the tax and accounting practitioner and to the taxpayer him/herself also. Cash-flow for taxpayers has improved as tax refunds are processed faster for those filing electronic returns using ROS. As previously noted, studies reviewing similar e-filing initiatives provides evidence of such findings also.

There is evidence of Hood's doctrines of NPM in the Irish Revenue and in the implementation and on-going operation of ROS. NPM is characterised in the Irish Revenue in many ways: the restructuring and disaggregation of the organisation which accompanied the introduction of ROS in the form of regionalisation; a greater focus on the taxpayer/customer as evidenced in Irish Revenue documents and frequent updates to the taxpayers agent – the tax and accounting practitioner by way of e-newsletters; increased use of private sector styles of management evidenced in the manner in which ROS was designed, launched and continuously developed and maintained; a greater emphasis on performance measurement in the form of reporting progress on adoption rates and achievement of customer service standards; and, a concern with seeking efficiencies from the system on an on-going basis.

There has been a disaggregation of the Irish Revenue - a characteristic of NPM initiatives. Regionalisation has resulted in a disaggregation of units. The intention is that all taxes can be dealt with at a local regional level. Regionalisation is clear evidence of Hood's disaggregation component of NPM reforms. The Revenue organisation has been broken down into more manageable localised units. Control has been subordinated to regional managers. These managers are visibly accountable, echoing aspects of the first principle of NPM - active, clear and flexible control from authorised persons. The regionalisation of Revenue brought reintegration of all taxes within each Region. It is now theoretically possible to review a citizen's entire tax affairs from one geographical point and to get a statement of a citizen's tax affairs from one office, although this is work-in-progress as this still takes a number of days.

A strong customer focus is evidenced in Revenue documents and actions accompanying ROS. There is clear support of increased ease of access to information by taxpayers and their representatives (accounting and tax practitioners) via the Internet in this study. E-government has created this increased capacity. ROS is more than just a supplement to the traditional administrative system. Since the launch of ROS, small, medium and large accounting/tax practitioners have switched in significant numbers to filing client income tax returns on ROS. The benefits of this e-government initiative have been: increased efficiencies at practitioner office level, greater speed of feedback on income tax liabilities and as a result a reduction in uncertainty regarding the tax liability for both the practitioner and the client, increased access to client tax information on the ROS system thus reducing the need for contacting Revenue staff, and greater accuracy and confidence in the returns filed using the ROS computational software. Some of these benefits have also been identified in studies of other countries introducing e-filing for income tax. The organisational impact of ROS has been less for the larger accounting/tax practice than for the small practice as the larger practices usually have proprietary tax computational software and more formal office systems.

Revenue has also successfully used private-sector styles of management such as outsourcing. Technical computer systems development expertise was sought in the form of the public-private partnerships noted earlier with Accenture and Baltimore

Technologies. The importance of marketing expertise was also understood and sought in launching the initiative. On-going communication with practitioners continues to use e-mail technology to easily and efficiently access and update users of ROS.

ROS is as equally accessible to Irish taxpayers as it is to accounting/tax practitioners. Practitioners in this study have not observed a decrease in the number of their clients. Interestingly, it would appear that the advent of ROS has not resulted in taxpayers taking on responsibility for completion, filing and payment of their own tax returns. This could be explained by the tax specialist knowledge that is frequently required where an individual's income tax position is complex and where the penalty for an erroneous tax return is significant. However, it might be expected that in a "simple" tax return context the introduction of ROS could displace the tax practitioner.

The Performance Management Development System (PMDS) continues to assess the achievement of targets through the measuring of performance as part of an annual review for all Revenue staff. Greater emphasis has been placed on output controls, in particular the payment of refunds and meeting customer service standards. The number of desk audits has increased as a result of Revenue staff being released from the time consuming inputting of data and the issuing of notices of tax assessment. This redeployment of staff to audit has been facilitated by the release of staff as a direct result of the efficiencies generated by ROS.

The large administrative burden for the Irish Revenue involved in inputting income tax returns has been greatly reduced. This burden is now the responsibility of citizens and their agents – accounting/tax practitioners. However the administrative burden has not increased for accounting and tax practitioners, but changed. The computational software provided and supported by ROS has resulted in greater efficiencies not only for Revenue but also for accounting/tax practitioners alike.

The objectives of e-government as outlined earlier such as the concentrated use of information technologies in government for the provision of public services and the improvement of managerial effectiveness have been achieved here. Both ROS staff

and accounting/tax practitioners in this study concur that Revenue has benefited as a result of a substantial time reduction in the inputting and processing of tax returns. The evidence in this study conflicts with Reddick and Franks' (2007) finding that e-government initiatives are net consumers of resources and are unlikely to result in personnel reductions or process redesign that would allow for reallocation of funds for other purposes. In this ROS initiative there was redeployment of resources and quantification of savings as early as 2005 and 2006 as a result of a move from an exclusive paper based tax system to one where levels of engagement with e-filing and e-payments were significant. It is not surprising that Reddick and Frank's findings conflict with the findings of this study in relation to resource capacity, for a number of reasons. Most importantly their study focussed on the impact of the full range of internet technologies (customer focussed with potential for enhanced efficiency – core elements within NPM) in use by city management in two cities, from the use of a website for public information dissemination purposes to email correspondence and utility bill payments, whereas this study focussed on one initiative. When looking at more than one initiative, clearly the benefits of some can be outweighed by the ineffectiveness of others. The technologies looked at in their paper were more about communication tools and payment of straight forward bills (such as utility bills) than more complex and arguably substantial efficiency enhancing initiatives such as ROS. As many citizens still had not internet access, traditional point-of-service contact had to be maintained, which prohibits significant cost savings. Also as noted by the authors themselves 'It could be that e-government's relative newness has not allowed sufficient time for diffusion to any number of municipal work processes' (p.14), which is in line with Pina et al. (2010) as noted earlier.

The Revenue organisation has adapted to this e-government initiative with relative ease. Revenue staff are constantly exposed to change. Annual Government Budgets and Finance Acts bring changes that must be facilitated. There is experience of, and therefore possible acceptance of, change in this part of the public sector. This may explain the willingness by the Irish Revenue to adopt and adapt to the ROS e-government initiative. The cultural change noted earlier in the paper as a prerequisite for successful reform implementation is a constant for those working in

the Irish Revenue and was not a barrier to the introduction of e-government in this context.

One factor that differentiates ROS from other e-government initiatives is the bounded nature of tax. The ROS project had a clear boundary in terms of its restricted impact on other public service departments. Delegation of responsibility and accountability for results - both well accepted components of NPM initiatives - were facilitated by a clearly defined organisational structure. The launch of ROS involved the digitisation of an **existing** tried and tested paper-based service. The ROS project was also approached as a series of incremental and successive steps with a period of review and organisational learning following the embedding of each component.

ROS has a strong customer focus. The in-depth consultation and understanding of the interests and needs of the various stakeholders was also important to the success of ROS. The involvement of the professional accountancy bodies and the ITI ensured that the interests of accountancy/tax practitioners were represented in the design and continue to be represented in the on-going operation of the ROS system. Whilst the NPM and e-government literatures consider the public and the citizen as the focus of public sector reform projects, arguably, this e-government initiative has not resulted in substantial benefits to the general public.

As this study has not assessed the impact of ROS on compliance rates and the changing role of the Irish Revenue, this success is qualified. When assessed against the objectives of e-government initiatives, against international comparatives, and against Revenue's own objectives when introducing ROS, this study supports the proposition that ROS is a success story. ROS has, inter alia, transformed both access to taxation information for taxpayers and their agents, and the system of tax payment and filing in Ireland. It has led to more efficient timely processing of tax returns, faster processing of tax repayments, facilitated implementation of PMDS within the Irish Revenue, led to redeployment of Revenue resources, increased accuracy in calculation of tax liabilities, and decreased uncertainty for taxpayers. However there are some findings that make the success story proposition contestable. Has the redeployment of resources resulted in less suitably qualified

Revenue officials dealing with Revenue audits and the complex tax matters that frequently arise therein? Has the cost of tax compliance for the taxpayer changed at all? Has ROS merely resulted in a move of certain compliance related activities from the Revenue to the agent? If the latter is true, how is this a success from a taxpayer perspective? Has the introduction of ROS resulted in fewer taxpayers needing to employ and pay a tax agent? This study suggests not but of course it is not possible to be conclusive on this based on the evidence presented here. Has the introduction of ROS led to a decrease in tax compliance costs from the tax administration perspective (i.e. Revenue overheads, including number of staff employed etc)? The evidence here does not suggest the overall cost of running the Irish Revenue has decreased which suggests no tangible financial benefit to taxpayers as a whole has resulted from the introduction of ROS. In conclusion, further research is needed to assess the true impact of ROS from the perspectives of the Irish Revenue, tax agents, and taxpayers, and this impact needs to be assessed based upon a wider set of success factors than those set down by the Revenue, which has from the outset a strong vested interest in meeting its own predefined success factors. Whilst there are now a number of studies completed assessing e-filing as part of an overall e-government programme within various Revenue Authorities, there is a need for an in-depth theoretically informed international comparative study which focuses exclusively on e-filing for income tax, across a number of developed and developing countries. The latter could include examining whether the introduction of ROS in itself has an impact on total receipts or taxpayer compliance. A further aspect of e-filing which warrants further study with a theoretical/critical perspective is the impact of its introduction on the role of the tax intermediary, in terms of its relationship with clients and the tax collection administration system. Based on the findings of this study, it is somewhat premature to declare the introduction of ROS ‘a success story’ from any perspective beyond the Revenue’s own perspective, and as an e-government initiative.

APPENDIX

THE REVENUE ON-LINE SERVICE

Interview Schedule – Revenue and Tax and Accounting Practitioners

- Revenue – What is ROS, launch and any re-organisation? (Both - Revenue and tax and accounting practitioners)
 - What is ROS?
 - Briefly explain what Revenue and tax administration was like before the introduction of the Revenue On-Line Service (ROS)
 - Tell me about the reorganisation which took place within the Revenue. Did this have anything to do with the ROS?

- ROS – A new method of communicating with the taxpayer/stakeholders (Both)
 - How does electronic communication with the taxpayer/agents complement the other methods of communication that the Revenue uses to attend to their customers and their agents?
 - What motivated the Revenue Commissioners to develop and promote electronic forms of communication?
 - What has this meant for agents – the tax/accounting practitioners?

- ROS – Development – input from stakeholders
 - Revenue
 - What were the reasons for progression into this new area known as electronic government?
 - Who was involved in the development of the ROS?
 - Who was the main driver behind this e-government initiative?
 - What was that the primary motivation of the ROS project?
 -

- Tax and Accounting Practitioners (confirmation of above)
 - How involved were stakeholders? In what ways?

- ROS – Implementation
 - How was the ROS implemented? (Revenue and tax and accounting practitioners)

 - Revenue
 - To which groups of staff was it communicated and by what means?
 - How is the performance and activities of Revenue workers monitored?
 - Did the ROS impact organisational structure? Did it require reorganisation?
 - What was the role of senior management during the implementation process?

- Marketing function? (as outlined in annual report) What did / do they do in connection with ROS? What did they do before the introduction of the ROS?
- Do Revenue officials now have the freedom to make decisions in the areas of resources, staff, contracts etc. without the need for consultation at the “top”? (Devolution of authority?)

Tax/Accounting Practitioners

- Has the ROS resulted in reduced/increased contact with the taxpayer? i.e. Did it trigger more contact with the Revenue body?
- Confirm re any devolution of authority.
- How does it impact on the work of agents- tax/accounting practitioners?

Both - Revenue and Tax Accounting Practitioners

- Did the ROS change the way in which tax staff interact, cooperate and meet customers/agents? If so, how? (both perspectives here)

- ROS – Stakeholders (get both viewpoints here)
 - Identify all the stakeholders involved in ROS (from development to implementation to operation etc.)
 - Which of these are, and were absolutely critical to the success of the service?
 - How did Revenue strike a balance to best meet the differing needs of these stakeholders?
- ROS – Customer input/feedback (get both viewpoints here)
 - How does Revenue obtain responses from their customers?
 - What are the procedures for dealing with customer complaints regarding the ROS/any other matter?
 - Does the Revenue consider suggestions from taxpayers?
- ROS – Results (Revenue and Tax/Accounting Practitioners)
 - What were the major challenges encountered during the ROS project (from development to implementation to continued operation etc.)?
 - What are the advantages and disadvantages to you and your organisation?
- ROS – Results (Revenue only)
 - What are the main results of ROS?
 - How does the organisation measure results? What criteria does the Revenue use to measure results?
 - What are the future goals/targets of the ROS?
 - What would you like to change?

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NOTES

¹ The Revenue refers to the Irish Revenue Commissioners who are responsible for assessing and collecting taxes and duties and implementing import and export controls.

² Prime Minister

³ Awards received by ROS: In 2001 an e-government label for best example of e-government practice - a symbol of recognised excellence - presented by the European Commission. In 2003 an E-Europe award in Como, Italy. In 2004 a European e-Security award for Implementation. In 2005 an E-Europe gold medal award for impact of an e-government service (Revenue Commissioners, 2007b).

⁴ A P60 is a tax form issued by every employer to each employee annually for the tax year ending 31st December. It details a taxpayer's gross income and deductions for income tax and social insurance contributions paid by the taxpayer and employer.

⁵ A P35 is a form showing the cumulative pay and deductions for tax and social insurance contributions for all employees filed at the end of the tax year by an employer. Each employee's pay and deductions for tax and social insurance is listed individually.

⁶ Form 11 is a self-assessment Tax Return and is mandatory if you have €50,000 of income from sources other than employment or are deemed a chargeable person.

⁷ The Irish Taxation Institute (ITI) is the representative body for taxation affairs in Ireland. Membership comprises qualified tax advisers, accountants, barristers, lawyers, and other corporate and business professionals. The ITI's mission is to support an efficient, fair and competitive tax system that promotes an understanding of and expertise in taxation and encourages economic and social progress.

⁸ A key element in the Irish government's strategy to implement NPM type administrative reforms has been its emphasis on social partnership, in which it continues to draw on NPM principles. The national partnership process was one of the forces that drove the implementation of public sector management reform and NPM in Ireland since 1994. The parties to national partnership agreements included the government, employers, trade unions, farmers, community and voluntary sectors. The sixth national partnership agreement - Sustaining Progress - set the agenda for the modernization of the civil and public service over the period 2003-2005 and is followed by Towards 2016 (Irish Government 2007).