

*Una manera de hacer Europa*



# BUENAS PRÁCTICAS

## Actuaciones Cofinanciadas

ZERGA. NEW TAX MANAGEMENT PLATFORM  
(PHASE I)  
Gipuzkoa provincial finance department

**Programa Operativo  
de País Vasco**

Año 2019

**Fondo Europeo de Desarrollo Regional**



## ZERGA. NEW TAX MANAGEMENT PLATFORM (PHASE I)

This action consisted of developing and introducing a new online tax management platform, known as ZERGABIDEA, for the electronic management of all taxes in the province of Gipuzkoa.

With this web-based computer platform, the Gipuzkoa revenue commission (provincial finance department) is boosting its range of advanced e-government services, providing the technological and functional resources to enable all taxes and their associated services to be handled uniformly and electronically.

In this way, the finance department is offering citizens (and taxpayers in particular), all the operating and functional advantages of electronic tax administration, as well as incorporating new functions such as a one-stop-shop platform for receipt of applications from taxpayers and the launch of the electronic proceedings as part of its firm commitment to improving the public sector and making greater use of new technology and personal skills to offer a better service.

The ZERGA project has a total cost eligible for subsidy of 4 million euro, of which it has received €2 million (50%) in financing from the European Regional Development Fund. The platform now has over 53,000 users who have used it to submit almost 1,000,000 tax returns and more than 25,000 documents.

It is considered as best practice, since it meets the following criteria:

## THE ACTION HAS BEEN SUITABLY PUBLICISED AMONG POTENTIAL BENEFICIARIES AND THE GENERAL PUBLIC

The ZERGA project, and EU cofinancing for the project via the ERDF, has been suitably publicised among potential beneficiaries and the general public. The action has been widely publicised via the different communication channels of the Provincial Government of Gipuzkoa's Finance Department. In all cases, reference is made to European Union funding through the ERDF, using the logo established for this purpose.

“Boletín Gipuzkoa y la Unión Europea” [Gipuzkoa and European Union Newsletter], prepared by the Institutional Commitments Service of the Office for Fiscal and Financial Policy, which is widely distributed by e-mail and is also available to the entire population of the province via a dedicated website. The aims of the newsletter include publicising actions by the Provincial Government cofinanced by the ERDF within the framework of the ERDF Operational Programme for the Basque Country 2014-2020.



**DESTACAMOS**

> **El despliegue en Gipuzkoa de infraestructuras y plataformas TIC para la eAdministración contará con 7,7 millones de euros de cofinanciación FEDER**

El Programa Operativo FEDER del País Vasco 2014-2020 prevé, en su eje 2, el desarrollo de actuaciones que mejoren el uso y la calidad de las tecnologías de la información y de la comunicación y el acceso a las mismas por parte de las empresas y la población vasca.

En este contexto, la Diputación Foral de Gipuzkoa, a través de IZFE, la Sociedad Foral de Servicios Informáticos, va a desarrollar una serie de actuaciones que serán cofinanciadas por el FEDER a lo largo del periodo 2014-2020. Con el desarrollo de estas acciones la Diputación Foral de Gipuzkoa pretende impulsar el desarrollo de la Administración electrónica en el Territorio, dotando a las sedes forales y las de los entes locales de una infraestructura tecnológica de última generación y de plataformas tecnológicas que garanticen la interoperabilidad y la tramitación electrónica, todo ello con el objetivo final de reforzar la confianza en el ámbito digital y aumentar la tasa de utilización de los servicios de la e-Administración por parte de la ciudadanía, empresas y la propia Administración de Gipuzkoa.

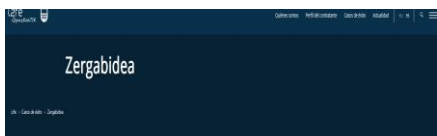
El presupuesto de cofinanciación europea aprobado a la Diputación Foral de Gipuzkoa en el Programa Operativo para el desarrollo de actuaciones de despliegue de infraestructuras y plataformas TIC asciende a 7,7 millones de euros.

Concretamente, las actuaciones previstas por la Diputación Foral de Gipuzkoa a desarrollar a lo largo de los próximos años son las siguientes:

**ZERGA. Plataforma integral de gestión tributaria.**  
Desarrollo de una plataforma integral de gestión tributaria para la gestión de todos los impuestos del Territorio Histórico de Gipuzkoa, orientada a la ciudadanía y empresas que contribuyen en Gipuzkoa. Esta plataforma facilitará el acceso electrónico a la tramitación y a la información fiscal en los términos de transparencia y garantía exigidos por la ley, pero también supondrá un importante avance en la normalización de las formas de trabajo de los gestores tributarios.

**KONTUA. Nueva plataforma de recaudación tributaria.**  
Desarrollo de un sistema integral de recaudación que permita desarrollar de manera más homogénea, horizontal, accesible y eficiente las funciones y servicios de la Subdirección General de Recaudación de la Diputación Foral de Gipuzkoa, apoyándose en un modelo de datos flexible, que permita la integración entre aplicaciones y otros sistemas y que facilite la trazabilidad de deuda. Se pretende desarrollar una solución digital avanzada que posibilite la automatización de los procedimientos de recaudación tributaria reduciendo las cargas administrativas a la ciudadanía y a las empresas gipuzkoanas.

The website of the Provincial IT Services Company -IZFE



**Necesidades**

Gipuzkoa es un territorio con una gran diversidad de necesidades de gestión de impuestos, tanto a nivel de personas físicas como de empresas.

Existen empresas que necesitan un modelo simplificado de gestión de impuestos, otros que necesitan un modelo de gestión de impuestos más complejo, que permita el acceso a la información fiscal en los términos de transparencia y garantía exigidos por la ley.

Se ha elaborado este Manual en un lenguaje claro y sencillo, para facilitar la comprensión y el uso de la plataforma de gestión de impuestos Zergabidea.

**Próximos pasos**

En los próximos meses realizaremos la migración de todos los datos tributarios en la plataforma. Si ya estás en el sistema de gestión de impuestos Zergabidea, podrás acceder a la información de modo habitual. Si no, una vez se haya completado la migración de datos, podrás acceder a la información de modo habitual a través de la plataforma de gestión de impuestos Zergabidea.

**Financiación Europea**

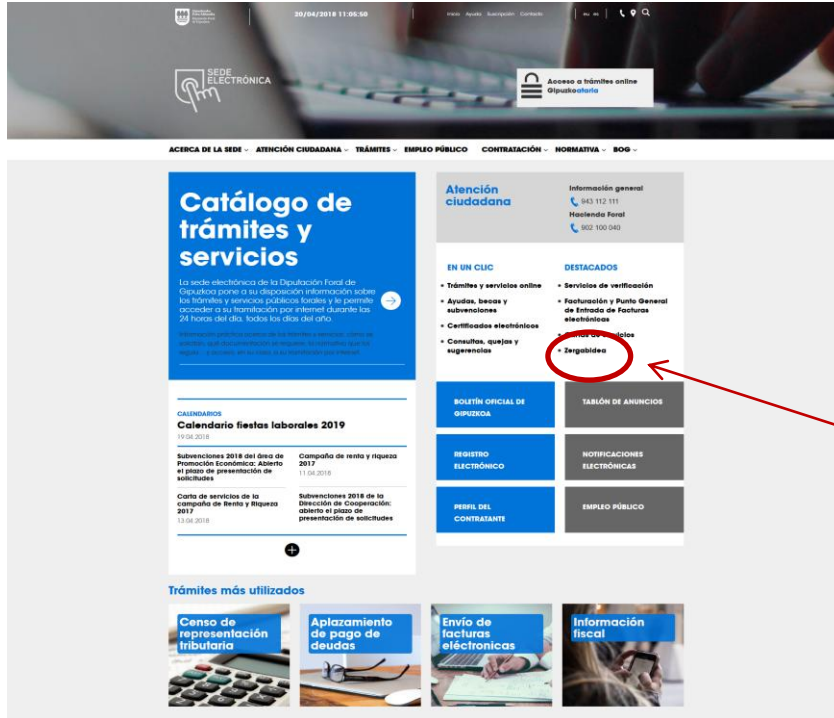
Proyecto cofinanciado en un 10% por el Fondo Europeo de Desarrollo Regional (FEDER) en el marco del Programa Operativo del País Vasco 2014-2020.



The web-page of the one-stop-shop platform, Zergabidea, as a product of this action, which is accessible to the entire population of Gipuzkoa.



Website of the Provincial Government of Gipuzkoa.



Publication of news item/report in the monthly magazine “Estrategia Empresarial”, which has a print run of 3,000. This journal is distributed among companies, technology centres, chambers of commerce, universities, provincial governments and municipal authorities in the Basque Country. Two percent of copies are also distributed to other Autonomous Communities. (publication May 2018).



## THE ACTION INCORPORATES INNOVATIVE ELEMENTS.

ZERGABIDEA is a single integrated computer platform, which enables electronic processing of all taxes levied by the Gipuzkoa Finance Department. It allows taxpayers to manage all their fiscal obligations in a single, simple, uniform and homogenous way.

No software of any sort needs to be installed on the device used to access the ZERGABIDEA platform. Each user has a private virtual desktop, which can run directly on any web browser. The information is stored in a private user area, on the computer servers provided for citizens by the Provincial Government of Gipuzkoa. This allows citizens, companies and tax assistants to access the working environment anywhere, at any time, with a simple Internet access.

From the point of view of tax advisors, where collaborative work is required, the platform also allows easy sharing of all information from their private environment of management, calculation, preparation and presentation of documents and returns.

The ZERGABIDEA platform has been designed using advanced IT adaptive design technology, meaning that it can be adapted to any device or screen resolution (PC, terminals, computer, tablets, mobiles, smart devices, etc.), so that all web pages on the platform are fully viewable on all types of electronic device. This technology allows accessible applications to be developed to enable access to all potential users, including those with individual physical limitations.

## COMPLIANCE OF THE RESULTS OBTAINED WITH THE ESTABLISHED TARGETS.

The purpose of the development and introduction of the new online tax management platform ZERGABIDEA is electronic management of all taxes levied in the province of Gipuzkoa, also incorporating functions such as a single platform for receipt of applications from taxpayers and the launch of the electronic proceedings.

The results obtained are meeting the targets satisfactorily. Tax forms are being progressively introduced into the new ZERGABIDEA platform in line with the fiscal calendar for periodical forms for 2018, i.e. beginning with the monthly forms, continuing with the quarterly forms, etc., and concluding with the incorporation of the information forms in January 2019. Non-periodical forms will be incorporated during introduction of the periodical forms.

Using ZERGABIDEA, taxpayers can already submit any type of correspondence to the revenue management services (applications, appeals, statements, reply to demands, etc.). The documents are prepared on the platform and once sent, they are automatically registered on the electronic record of the Provincial Government of Gipuzkoa in one-stop-shop mode.

## IT CONTRIBUTES TO RESOLVING A REGIONAL PROBLEM OR WEAKNESS.

The information published by the European Commission on the competitiveness of the European regions gives a detailed and comparative analysis of the situation in the Basque Country (Strengths and Weaknesses) with a group of regions with a similar GDP per capita.

That analysis highlights the need or greater efforts to be made in certain areas of regional competitiveness associated primarily with the technological readiness of business and government (use of technology and ICT, development of on-line activities, etc. ).

In that context, the development and introduction of a new online tax management platform for electronic management of all taxes levied in the province of Gipuzkoa, marks a clear advance in the technological readiness of both government and taxpayers (individuals, businesses, associations, etc.), promoting and favouring the use of new information and communication technologies, and the development of on-line activities.

#### IT HAS A HIGH LEVEL OF COVERAGE AMONGST ITS TARGET POPULATION.

ZERGABIDEA's coverage extends to all persons and organisations with tax obligations in the territory of Gipuzkoa, through any of the existing taxes.

Based on its obligation upon all the different taxpayers to meet their fiscal obligations, the development of a platform like ZERGABIDEA, which unifies and simplifies this requirement, undoubtedly has a major impact, particularly on taxpayers, since it is the channel they have to use in their dealings with the tax authorities and through which they fulfil their fiscal obligations.

The operation and services offered over the ZERGABIDEA platform will also contribute to improving the model of the relationship between the taxpayer and the tax authorities of Gipuzkoa, by changing and improving the calendars for submission and resolution of fiscal obligations, the speed and ease of the tax response process, the level of user satisfaction (fundamentally among external users, but also among internal ones), the taxpayers' understanding of the procedures and formalities to be carried out and the forms to be completed, etc.

At the same time, development and introduction of ZERGABIDEA also affects the internal operation of the tax authority in questions, i.e. the Finance Department of Gipuzkoa. The introduction of the new ZERGABIDEA tool/platform allows the finance department to improve its procedures and to perform its tax management more efficiently.

In this regard, as the different phases of ZERGABIDEA are developed and rolled out, the number of internal users from the tax authority (the Provincial Finance Department), using the platform will increase to a forecast figure of 350 (Indicator E024. Productivity indicator established in the ERDF Basque Country 2014-2020 operational programme).

#### HORIZONTAL CRITERIA ON EQUAL OPPORTUNITIES AND NON-DISCRIMINATION, ENVIRONMENTAL SUSTAINABILITY AND SOCIAL RESPONSIBILITY HAVE BEEN TAKEN INTO ACCOUNT.

ZERGABIDEA is a computer platform installed on the servers of the Gipuzkoa Finance Department, through which it offers a cloud service to taxpayers from Gipuzkoa, requiring no software to be installed on the devices used to access the platform. Each user accesses a private virtual desktop, running the application directly on a web browser, with the information stored in a private area on the Provincial Government of Gipuzkoa's own servers.

In this way, ZERGABIDEA has a clearly beneficial environmental impact; development and introduction of the web platform has no negative effects the environment and once it is implemented it will reduce the use of paper. All forms/models, certificates/submission receipts, documents arising out of settlements, applications, appeals and other documents which are currently in hard copy will now be in certified digital format.

At the same time, in developing ZERGABIDEA, we have also taken into account criteria of equal opportunities between women and men and non-discrimination, enabling universal access for everyone to the contents of the finance department in tax matters, so that no individual or taxpayer by reason of sex, race, disability, age or culture/technological skills is prevented from accessing all the information available on their fiscal obligations and the procedures they need to take. Non-sexist and non-discriminatory language is used throughout the platform and tax forms, and all contents on the platform is published in the two official languages of the Territory of Gipuzkoa: Basque and Spanish.

### SYNERGIES WITH OTHERS PUBLIC INTERVENTION POLICIES OR INSTRUMENTS.

The ultimate aim of ZERGABIDEA is to facilitate electronic access to tax processing and information under the conditions of transparency and accountability required by law; however, it also marks a major advance in standardising and making more efficient the ways of working of the tax managers from the Finance Department.

ZERGABIDEA is thus bringing government closer to the general public and business community, increasing usage of e-government and rationalising and optimising employment in ICT in Gipuzkoa.

These aims are pursued by the Provincial Government of Gipuzkoa, and listed in its Management Plan 2015-2020. They are also shared by other public policies on the development of e-government, such as the Basque Digital Agenda, the Digital Agenda for Spain, the Spanish Government's e-Government Action Plan and the Digital Agenda for Europe.

ZERGABIDEA also complies with all European and national legislation on electronic identification and secure services for electronic transactions on the domestic market, and with the National Interoperability Framework (Esquema Nacional de Interoperabilidad or ENI ), the European Interoperability Strategy and the European Interoperability Framework.

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