



InterPARES 2 Project

International Research on Permanent Authentic Records in Electronic Systems

Characterization of Case Study Validated

Case Study 20: Revenue On-Line Services (ROS)

Seth Dalby, UBC

Version 1, July 2005

Relevance of the Case Study to InterPARES 2

The purpose of this case study was to examine the “functionality and record creating and access properties of ROS,”¹ an e-government service offered to tax payers by the Irish Revenue Commissioners that enables the “generation, maintenance, access and preservation of electronic based tax and other records, in a secure and appropriate environment.”² The case study paid particular attention to the use and management of digital certificates within the ROS system, as well as system requirements for the authenticity, accuracy, and integrity of data. The relevance of the case study is to enable InterPARES to meet its goal in relation to the study of e-government activities that are conducted using experiential, interactive and dynamic computer technology.

Information about the Creator

The creator of ROS is the Office of the Revenue Commissioners of Ireland, established by Government Order in 1923 to collect and manage taxes within the Republic of Ireland. Revenue operates in accordance with national legislation and international tax treaties. Its online services, including the use of PKI technologies, comply with a variety of technology requirements and best practices and web standards.

Revenue is governed by a Board of Directors, comprising one Chairman and two Commissioners, all of whom hold the rank of Secretary General (i.e., administrative head of a Department of Government). Although directly responsible to the Minister of Finance, Revenue acts independently of Ministerial control in exercising its powers. Revenue is made up of sixteen divisions organized into five geographic revenue regions and employs a staff of over 7,000 people.

The mandate and mission of Revenue is the assessment and collection of taxes and duties. Other functions of the Office include the control of imports and exports and the collection of duties and levies on behalf of the EU; the collection of social insurance; offering tax advice; and

¹ Case Study 20 Final Report, p. 1.

² Case Study 20 Proposal, p. 1.

carrying out Agency work for other Departments.

Revenue has received numerous recognitions for its online services including:

- Public Sector Times Award for best e-Government website
- Irish Internet Association Award for best example of Public Service e-Commerce implementation in the Public Service
- Digital Media Award for Innovation in business to business
- An EU e-Government label for recognized excellence
- Recognized for being one of very best practices in category “The role of eGovernment for European competitiveness” at EU conference (Italy, 2003)

Information about the Administration / Management Function

The creator engages in many administrative and managerial activities in the fulfillment of its tax assessment and collection duties.³ Many types of records, presumably, result from these activities, although the case study did not mention these, as it was wholly focused on the online services offered by Revenue.

Revenue maintains a record keeping system, automated whenever possible, to ensure the quality, reliability, authenticity, non-repudiation, and confidentiality of tax records created within the ROS system. Although the case study report indicates that there is archival management of records in the system, this refers to the movement of content off- line rather than to the systematic application of archival management strategies to the records. These include:

- Controls over the creation, maintenance, and use of records
- Access privileges and restrictions
- Audit logs
- Basic classification and retention scheduling
- Backup and preservation procedures (migration of electronic tax records using XML as an export standard; standard IT backup and disaster recovery operations).

Information about the Digital Entity Being Studied

The digital entities which the case study examines include digital certificates and signatures, electronic tax forms, and debit instruction forms available through the ROS system. Digital certificates and signatures, required when using the system, provide online user verification and validation and ensure protection of personal information and the integrity of submitted data. Electronic tax forms allow users to complete and submit tax information online, and debit instruction forms enable online payment of taxes owed.

All of these digital entities are created when downloaded, completed, and submitted by clients and help to achieve the purpose of the ROS, which is to facilitate fast tax assessment and collection/payment in a convenient, accurate, and confidential manner.

In terms of preservation, Revenue holds electronic tax records within the system for specific periods of time (unmentioned in the Final Report) according to retention guidelines, and then destroys them. As mentioned previously, records are migrated when back-end systems are updated using XML as the export standard to enable migration to future systems. Standard IT backup and disaster recovery operations are, of course, provided as well. The Final Report

³ See table of Revenue Divisions and their roles in Case Study 20 Final Report, p. 6.

mentions that “work practices and increased use of IT are driving the retention and preservation of [tax] records, rather than any legislative need.”⁴ It also suggests that long-term preservation of tax records is considered “inappropriate” by the Revenue Commissioners due to the level of personal information included in them and the need to ensure that such information is managed in conformity with the provisions of data protection legislation.

⁴ Case Study 20 Final Report, p. 61.