



Wilton Park



Image: Alexandru Nika

Report

Tax capacity building for tomorrow: digital and analogue approaches to reform

Monday 27 – Wednesday 29 November 2017 | WP1566

In association with:



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Executive Summary

This conference brought together key actors in the area of tax capacity building to consider the issues around the effective use of the new technologies, data streams and analytical tools now becoming available in the developing country context. Representatives were present from developing and developed country tax administrations, the donor community, academia, civil society, international organisations and the private sector. The conference considered where information communication technology (ICT) could add most value (and where it could be a distraction), the main obstacles to implementation, how to create a supportive environment as well as some of the wider issues raised, including transparency, privacy and the link to wider growth.

There was a clear message from the conference that ICT should not be seen as an end in itself and needed to be considered alongside wider tax system design, including tax policy. Particular caution was expressed about seeing ICT as a substitute for considered tax policy reform. As regards improving administrative efficiency, there was agreement that ICT introduction needed to work to support taxpayers and the importance in that regard of user-centric design and thinking as well as exploring opportunities for collaboration with private sector partners.

A number of pre-conditions were identified for the successful and sustainable introduction of ICT in the tax administration context:

- A focus on the underlying building blocks. These include reliable electrical power supply, good internet and mobile phone penetration, access to affordable computers and a sufficiently flexible workforce (including for learning new skills);
- integration within a wider long-term digitalisation strategy for the public and private sector that has cross-cutting political support (given long time-scales);
- embedding ICT projects within a wider framework of change-management, education and training, alongside strong project management and governance; and
- the importance of understanding the experience of others, including other tax administrations – developed and developing - and the private sector.

In terms of immediate focus, a range of views were expressed, perhaps unsurprising given the different starting positions of different countries. In general the view was that rather than trying to redesign the whole tax administration system, the introduction of ICT should be done in discrete areas and using systems, such as commercial-off-the-shelf-software, which would be easier to maintain and adapt over time. As regards particular priorities, the effective capture, cleansing and use of data was highlighted both as a means to enhance compliance and to reduce burdens on taxpayers. Examples were given of using electronic invoicing data to pre-populate tax returns and cross-check information and exploring greater use of robotic and artificial intelligence (AI) applications, in particular in audit selection. Emphasis was also given to exploring the use of blockchain in some areas of tax administration (such as VAT reporting) as a mechanism to simplify compliance, enhance security and help to prevent fraud and corruption.

There was agreement that further work would be helpful, in particular to survey examples of the successful and beneficial introduction of ICT in the developing country context and to make recommendations as to how increased use of these tools could be supported through the development of guidance, collaborative projects and partnerships as well as best practice on the governance of ICT projects.

Background, aim and objectives of the conference

The Sustainable Development Goals emphasise the importance of robust tax systems that lead to greater domestic resource mobilisation as a base for state-building and wider development. Participants discussed the role of digitalisation in increasing tax capabilities, both in low and high capacity environments.

Participants discussed:

What can ICT bring to tax administrations and which ICT is best for each stage of development?

- What are the obstacles to introducing ICT in tax administrations?
- How to introduce ICTs in tax administrations and create an enabling environment?
- The wider implications of ICTs introduction in tax administrations.

What can ICT bring to tax administrations and which ICT is best for each stage of development?

ICT has a lot to offer to tax administrations in terms of increasing compliance, reducing burdens and fostering business growth. Tax administrations need to make informed choices of which technologies fit best the country's needs and capabilities (taking account of costs and benefits, organisational and planning issues and skills available). While low and middle income countries' tax administration can turn towards technology to 'leapfrog' and quickly increase their tax capacity in some areas, they must nonetheless ensure that the basic building blocks are in place first for the particular technology to work.

1. ICT is a necessity but there is no such thing as a 'big bang' solution

New technology will need to work alongside or be integrated with existing IT systems, at least for a transitional phase. Building a new monolithic system is likely to be inefficient

given the pace of change in technology and in taxpayer demands, leading many administrations to prefer to introduce ICT for particular areas, including as micro-services. Such incremental IT projects can become transformative if considered as part of a wider reform strategy with appropriate change management processes, training and recruitment and engagement with taxpayers, including through communication campaigns. ICT can contribute in improving the efficiency of tax policy reforms but by no means can they substitute for effective and well-designed tax policy. As ICT and the business environment will evolve constantly and at an increasing pace, technology introduction should not be considered as a one-off project but rather a continuous effort of incremental changes.

2. ICT can save costs in data collection and in compliance.

A balance must be established between letting the taxpayer do all the reporting and having tax administrations bearing all the costs of collecting and ordering data. For example in Chile, expecting users to fill detailed tax returns on excel made it easier for the tax administration but harder for the tax payer. Technology can help in diminishing the overall weight of reporting and in establishing a balance. Electronic invoicing allows the information to be transmitted straight away to the tax administration and can serve as a base to prepopulate tax returns. This, in turn, can increase voluntary compliance. Non-intuitive, overcomplicated and non-transparent systems of tax reporting decrease voluntary compliance as people may struggle with reporting and lose trust in government.

3. Leapfrogging is possible but requires basic building blocks to be in place first

Technology can make a difference immediately in some areas although it will always be important to be able to identify what has worked well given the underlying issues. For example, technology can rapidly improve risk assessment as well as the efficiency and organisation of taxpayer registration (provided that the underlying data is adequate). While leapfrogging may be an option in some areas, and lessons should be drawn from what other tax administrations have achieved, it will of course depend on the particular context and starting point. Issues to address and scope for improvement vary depending on the context and level of development. The same solutions cannot be applied in countries that are cash based, where there is little trust in banks, limited or no access to computers or the internet, and there is an unreliable power supply. It is also important to go at the pace of the key players and consider their characteristics and constraints. Taxpayers who distrust banks may wish to travel to the tax administration in order to obtain proof of payment of their taxes. Also if the tax authorities' systems are outdated, existing data may be inaccurate and unusable and it may be impossible to integrate new data effectively. The priority would then be to put in place a new data collection system rather than try to leapfrog off the existing system. In all cases, basic building blocks need to be put in place first and depending on the specific needs of the country.

4. ICT in low and middle income countries

Low and middle income (LMI) countries can benefit the most from introducing ICT in tax administrations while also facing specific challenges. First, technology allows for disintermediation which helps in fighting corruption. In Ukraine, reducing contacts between the tax collectors and tax payers is reducing the opportunity for corruption. Second, ICT offers great improvement in filing and registration efficiency but requires internet availability and reliability. If this condition is absent, it is still possible to use back up power to ensure the continuity of the working of automated tax and customs systems. Third, less developed countries may not be able to introduce positive incentives, such as through tax discounts, for the use of online services. Fourth, governments must make sure to not have a mix of paper-based and digitalised public services as it would create confusion. Finally, the digital interface should be as simple and intuitive as possible and should take into account the literacy levels of the average population to improve voluntary compliance and encourage formalisation.

5. ICT in developed economies

Developed countries also face specific challenges in ICT introduction or upgrading which call for different solutions than in LMI countries. First, developed countries' tax administrations can afford to offer tax incentives for online declarations which can accelerate the pace of technology's integration. Second, while in countries where collection rates are low, the introduction of a technology will likely lead to improvements. However, in countries where tax collection raises significant revenues the introduction of a new technology, if handled badly, can jeopardise already successful collection and undermine confidence. Third, in developed countries where corruption is unlikely to happen at the tax collector level, increasing the points of contacts between the citizen and the administration can sometimes be beneficial through reaffirming the social contract and thereby encouraging voluntary compliance. Fourth, the digital platforms for public services should be coherent and consistent so as to reduce citizens' confusion. Fifth, a simplified and easier tax user's interface is likely to improve voluntary compliance and decrease the informal economy.

6. Six main technologies

Participants mentioned a number of areas where new technologies might make a significant difference. These were filing and registration, data cleansing, use of AI (algorithms) for data analysis, cross-checking information, and secure transaction reporting through blockchain.

Digital tools for filing and registration are already widely available. There are many open source options that countries can choose from. One essential point to watch out for is that each tax payer has been allocated a unique number or identifier.

The technology for data cleansing is already available but the task of data cleansing requires partnerships between teams of specialists and tax authorities. Software can spot duplicates and partially missing data but tax expertise will often be required to obtain missing data. Data cleansing is necessary for the effective use of data, but is also a major endeavour that can be time consuming and require specialised tools. The tax administration should determine if it has sufficient technical and human capacity for data cleansing or if it would be better to outsource the task, possibly on a one-off basis, while keeping tax officers focused on compliance activities. Data confidentiality must be respected and the administration must put in place a strategy to deal with poor data quality as it comes in rather than treating it as a later issue. This requires tax administrations to have at least one data scientist in its tax people team. In addition, conducting a data cleansing exercise can be an opportunity for tax officers to understand why poor data is generated; is it because of the procedure or rather because people do not understand tax forms? Having a clean register is a direct increase in tax capacity as a greater number of taxpayers are properly receiving the tax administration communications. In some cases, if the data is of too poor quality, the administration should consider starting the collection from scratch, in a proper and ordered manner, by re-registering everyone.

'Agile' (and Scrum) methodologies for implementing ICT projects in tax administration can yield interesting results: a fit-for-purpose solution, a better transfer of knowledge, faster deployment, and a focus on the features that make a difference for the tax administration. 'Agile' allows for a more collaborative and iterative way of working between the supplier and the tax administration. It allows the supplier to influence the solution and propose different ways to approaching an issue. 'Agile' is especially relevant for the implementation of new technologies that haven't been tried at the tax administration before. For more information, you can download the '[Agile for dummies](#)' e-book here, made freely available on IBM website.

Artificial intelligence (AI), which are programmed algorithms, can assist with analysis of data, provided that the data is of sufficient quality and coverage. In Ukraine, the use of AI has allowed their administration to detect a range of fake VAT declarations. This was done by showing a range of fake declarations to the AI extracting which sees the usual

characteristics of faking operations – certain information about place and dates – and use them to detect fraud in all submitted declarations. Mexico has been using an AI developed by Stanford university and is operating on the base of constant data reporting from electronic invoicing.

Technology can also allow tax administrations to cross-check information. In Chile, mandatory electronic books that business keep were to be cross-checked with credit card payments. If the administration detected discrepancies between VAT returns and the books, it asked the tax payer for an explanation. Now, Chile has moved on to a more efficient way of cross-checking. The tax administration has built a register of tax payers and uses electronic invoicing to determine the level of their tax payments. This reduces burdens on taxpayers since the tax authority takes the information from the invoice directly. Every evening, the tax administration puts the information collected from electronic invoicing into a big data management system which cross-checks this data with the VAT returns. This method only applies to business to business transactions. For business to customer transactions, the tax authority receives only a summary of the transactions of the period rather than details of each transaction. To carry on the cross checking, the tax administration asks banks to cooperate and deliver the necessary data on credit card transactions.

Blockchain, which is not yet widely available, may be a ground-breaking technology in some areas, reducing costs significantly and increasing compliance. Blockchain 'allows creation, validation and encrypted transaction of digital assets to happen and get recorded in an incorruptible way. [...] Blockchain can be described as a network of computers, each having an identical copy of the database (distributed) and changing its state (records) by common agreement based on pure mathematics, with no need for any central server or agent to entrust'.¹ This distributed ledger can prevent errors in reporting and reduce opportunities for corruption and fraud since all transactions are done instantaneously and securely. Early applications may be in countering sales suppression software, electronic invoicing and VAT. Blockchain technology may enable cost reductions through simplified reporting chains as well as allowing greater reliance on data verified in this way, freeing up tax administration resource and reducing the risk of unnecessary audits.

What are the obstacles to introducing ICT in tax administrations?

Technology can bring significant benefits to tax administrations, of low and middle income countries and developed countries. Yet, there are many obstacles and common mistakes that need careful consideration: a lack of planning and effective project management at the implementation stage, reluctant cultures and habits, inertia and lack of engagement by taxpayers.

7. Implementation stage and careful planning

When seeking to levy taxes more efficiently thanks to the help of technology, many mistakes are made at the implementation stage because of a lack of careful planning. Issues likely to arise in the implementation phase need to be anticipated and addressed in the design phase. Common issues include: limited or insufficient internal communication, the procurement process itself, ICT infrastructure, the strategy and plan for the design and implementation and sustainability of tax systems, the absorptive capacity of the organization, compliance risk management and international tax treaties. For example, in Jamaica, there were issues in the implementation stage because the custom officers were not always open to using the new declarations which were less costly and simpler thus more inclusive of the informal sector.

8. Mind-sets, culture and leadership

The implementation issue in Jamaican customs also illustrates how mind-sets and cultures

¹ J. Owens, 2017, 'Blockchain 101 for Governments'. [The document is accessible on the Wilton Park website, here.](#)

can be obstacles to ICT introduction.

- First, culture and mind-sets can lead to ICT underutilisation. The introduction of each digital tool must be done with corresponding staff training that would ensure not only the right use of the tool but also facilitate cultural change. There must be a cultural change to ensure the full utilisation of the new tools.
- Second, there is often cultural resistance to ICT. One participant explained that people do not change their minds easily about switching from paper to electronic. The administration must prove to staff and business stakeholders that there is added value in making this change. In Mexico, there was resistance and people refused to share information with tax authorities so that authorities had to introduce digitalisation progressively: from 2011, participation was voluntary. From 2014, it then became mandatory.
- Third, culture and mind-sets can lead to lack of proper planning for ICT introduction. Proper ICT introduction should be thought of as a continuous change process rather than one-off projects. A cultural change within an organisation is often needed to enable the acceptance of continuous change, including a tolerance of failure and willingness to learn from failure.
- Fourth, to leapfrog, countries need strong leadership to overcome cultural barriers to ICT introduction. Governments need to announce clearly that they are going to move towards a digital society. In addition, governments may find it helpful to appoint someone to champion change, a 'digital tsar', who would promote the benefits of ICT introduction to taxpayers and staff of tax administration.

9. Tax-payer education

For most people, the understanding of tax is limited. This is often the result of complicated tax systems, resulting from, in part, incremental policy changes and complex anti-avoidance provisions. Tax administrations should consider the problems that taxpayers can face as a result that may prevent them from using available services. Taxpayer understanding of the tax system is an important component of sustainable tax systems. In the case of some countries there may be relatively little education or guidance on tax obligations and liabilities. While it is clear that tax administration should promote greater understanding, how to do so successfully is not always straightforward. From experience, education campaigns do not always work. There is scope from learning from other's experience and for innovative approaches such as partnerships with universities, schools, trade associations, employers etc. Technology can also help, for example web or mobile base applications.

How to introduce ICTs in tax administrations and create an enabling environment?

Introducing ICT in tax administrations has many benefits but can be complex. So, what needs to be in place to successfully introduce ICT? This requires a proper legal framework and a carefully planned strategy; political support and trust; effective and informed decision making, for example as to the right choice between in-house, co-sourcing and out-sourcing; a more educated workforce and public-private partnerships; international partnerships and support from international organisations.

10. Strategy and legal framework

A successful strategy for increasing tax capacity includes: to have a well-defined plan that can be cut down in small manageable chunks; to define the core values of the plan and to live and embody these values daily; to set measurable outcomes; to have competent staff and strong staff integrity; to have political will; to include culture; an impactful 'champion' driving the reforms; good tax education; and a stable legal environment. Key elements of successful and well-defined digital strategies will:

- have realistic expectations. Too often, projects show unrealistic expectations in

terms of timeline, human resources, and infrastructure. Hence, tax administration would gain from a better understanding of the technology and its requirements at the onset of the project

- take appropriate account of taxpayers' digital maturity. Less digitally mature strategies can be far more operational and efficient than inapplicable high-tech strategies. When more mature digital solutions are developed, they should work with the grain of taxpayers' natural systems and changing needs
- include medium-term budget planning. Given how budgets are constructed, it is important to include future growth of technology, likely changes in systems requirements and technology maintenance. The ever-changing nature of technology is a business requirement and should be treated as such
- align strategy and operations. Without this, situations can occur where systems are underutilised pending changes in the legal framework or in organisational practices/structure. For example, one participant reported great resistance in pre-populating tax returns because of legal restrictions
- be set over the medium term, considering political cycles. Strategic plans will sometimes need to stretch over longer periods and so the question of who picks up the costs in future periods after implementation should be addressed and built-in
- Ensure continuity in the project governance between the design and delivery phase. Often the team that designed the project and the team that supervises it are different ones; or, because of turnover, knowledge is lost. This can have detrimental consequences on the quality of implementation and longer term maintenance. In this regard, consideration should be given to the involvement of third parties. For example, some tax administrations have used private sector suppliers – separated from the system vendor – to provide advice and support during the procurement process and implementation.

11. Political support and trust

ICT introduction requires political support and needs to be embedded in long term plans. The trust level is important because it conditions tax administrations' ability to involve the whole government and communities. Without this, reforms are unlikely to be successful.

One participant shared her experience on the difficulty of managing supporters' expectations. Supporters were expecting the technology to bring a lot of additional analysis which was not possible to achieve as long as basic data quality is lacking. It was hard to promise supporters things to make them adopt the technology only to deceive them afterwards.

12. In-house, out-sourced or co-sourced?

The choice of procurement should be guided by a cost-benefit analysis. In-house procurement is a good way to keep control over the project. This will usually require the use of local suppliers and expertise and maintaining the budget over the life of the ICT solution. The total cost of ownership includes the cost of the technical platform and of the IT support. The programmers can be in-house unless open-source solutions are chosen which will often not require modifications to be usable.

In out-sourcing, administrations need to consider the interaction with existing legacy systems and how it will be maintained or phased out. In out-sourcing, the administration needs to make sure to have the in-house capacity for auditing and to ensure that what it buys is suitable to its needs: new is not always better. Administrations need to make the choice of migration from old to new on a case by case basis. The issue remains identical when opting for off the shelf technology. The choice of solution needs to be carefully made depending on the administrations' and taxpayers' needs, since modifying ICT can be very expensive. In out-sourcing, it might be difficult to pull out and collect new data and information that may be necessary to run the administration. In addition, out-sourcing could

involve issues of data confidentiality.

Co-sourcing is an in-between solution that some participants found more advisable than in-house or out-sourcing. First, according to participants, outsourcing is excessive in Africa. Universities offer better and quicker solutions than consultancy firms. Administrations could also consider calling their IT-savvy citizens for help in coding which would reduce costs and engage people, thereby producing more compliance and a better user experience. Second, partnerships can also be a good solution to make the data secure and easy to update. Where the market is still immature and cannot yet provide full solutions, partnerships can be particularly helpful in building an integrated space for digital solutions. The choice on where to store the data needs to be an informed one which should consider issues such as: data sovereignty, data security, location of storage etc. Finally, even in co-sourcing, administrations still need to have in-house auditing capacity and some technical capacity in case they want to transfer back the service later and to ensure that they can act as an 'intelligent customer'.

13. Need for a more educated workforce and PPPs

Tax administrations need to rely on a more educated workforce and constructive public private partnerships (PPPs) as the use of technology in more aspects of tax administration increases. Some administrations have looked to involve universities more to help them to build a more educated workforce. Otherwise, administrations risk spending money in staff training only to see employees poached by private companies offering higher salaries. Second, training should shift towards ICT/engineering skills rather than tax. ICT introduction, data collection, data cleansing, data management and AI require different skills and in some areas it may be easier to teach tax to ICT professionals/engineers rather than to teach AI data analysis and system process to tax-people.

PPP with local enterprises was advised by a number of participants. In low and middle income countries talent is often not lacking, but rather the organisation of the talent needs improvement. It was noted that in many countries large multinationals are interested in having local firms participating in their projects but those local firms are seldom aware of this opportunity or lack the organisational capacity to be able to get into the market for large projects. Administrations and firms also face similar challenges such as finding better techniques to enable data to be used effectively, including data cleansing. Both could gain in collaborating rather than outsourcing arrangements. Third, local enterprises can provide support for administrations by:

- being part of the implementation project by providing resources;
- training to act as the main support line instead of depending on the supplier (business analysts, and database administrators being part of this first line of support);
- acting as a training centre for the tax administration, especially for training officers on the tax system and its procedures.
- bringing country-specific knowledge in projects such as widening the tax base;
- developing apps reflecting local culture in support of virtual communities

PPP can also be an alternative to traditional funding methods, potentially securing funding and subsequent implementation faster than a traditional funding process. PPP arrangements can sometimes also allow costs to be spread over many years. A PPP combined in a build-operate-transfer could be useful for countries that need to generate revenue quickly and cannot necessarily afford multi-years' trials and errors.

Finally, one participant gave the example of a successful PPP in Brazil between his multinational firm and local tax administration. The multinational sent staff to the local tax administration to design and implement electronic invoicing. This increased the administration capacity and made paying tax easier and less costly for the multinational.

14. International partnerships and support from international organisations

International partnerships can help tax administrations in many ways. First, the global forum can help in Africa, thanks to its knowledge of how to track evasion and the use exchange of information tools.

Regional virtual communities can also support administrations' learning and sharing of best practices. Virtual communities can assist in conveying messages and information and support taxpayers' use of tax services, as well as helping tax officers with their work. In the Caribbean, there was a virtual community for all the islands using the same tax system. IT staff from each island could ask questions and get answers on how to resolve problems, or what configuration to use when VAT was first introduced. Tax administrations often share similar challenges and sharing the solutions and experiences is relevant. For example, what risk criteria should be utilised for audit or what are meaningful KPIs to have in a dashboard?²

The Inter-American Centre of Tax Administrations (CIAT) offers to collaborate with entities and tax administrations around the area of technology. The organisation is based in Panama but operates in the Americas, Europe and Africa and its role is to better tax administrations, an example of which is its work supporting the introduction of electronic invoicing in the 2000s.

The wider implications of ICTs introduction in tax administrations

Participants have also discussed the wider implications of ICT introduction and the role of tax administrations in society. Points made included:

15. Small tax base and income inequality

In LMI countries, high income inequality can result in difficulties for the effective functioning of tax systems in some circumstances. The point was made that when a tiny percentage of the population owned most of the wealth, challenges could arise should wealthy people chose to opt out of the public service to use private services and become reluctant to contribute to public services through taxes. This obviously raises wider tax policy as well as administrative issues.

16. Social contract

Citizens are perhaps not comparable to customers in some respects in that often they will not necessarily be happy to pay taxes, even if the service is of good quality. Nonetheless, a fair, transparent, easy and intuitive system is likely to reinforce the social contract and make people 'ok' to pay taxes which will increase voluntary compliance. Some countries have sought to do this by including on each tax statement a breakdown of how taxes are spent, emphasising that they fund useful public services.

17. Transparency and bank secrecy

Great progress has been made in tax transparency over recent years, with banking secrecy largely a thing of the past. This has helped to enhance confidence and support voluntary compliance as well as giving tax administrations better access to data. The enhanced transparency, public expectations and the global agreements resulting from the G20/OECD Base Erosion and Profit Shifting project (BEPS) has also led to changes in the attitude of some multinationals, particularly regarding aggressive tax planning.

Having a less complex tax system can also act to increase transparency making it easier for taxpayers to track where their tax money is going. This makes it easier to hold the appropriate level of government accountable. Under the current system in some countries, the citizen often has to combine income tax burdens with sales taxes, exercise taxes, fees, and so on.

² Thanks to the participant who shared his technical notes on this topic

18. Privacy and data protection

Ensuring privacy and data security is a challenge alongside better transparency, ICT introduction and increased tax capacity. Where tax administrations get this wrong, they may leave themselves open to lawsuits for data privacy violations. Increased transparency can also lead to public policy concerns in some instances. For example, in some Scandinavian countries, people's tax returns were freely publicly available and it led to neighbours checking on each other's wealth. The system had to be revised to make sure that the access to information was not anonymous so that people could check who checked them. Such a high level of transparency would be dangerous in low and middle income countries as it could be used to plan robberies or other criminal activities.

19. Digitalising the informal economy to support formalisation

The digitalisation of what are currently informal economy activities, particularly through the use of peer-to-peer platforms, could be a powerful tool in increasing the tax base and helping to increase growth opportunities for small businesses by bringing them into the formal economy and improving access to finance. Internet penetration and accessibility is critical, but with access to internet services and well designed and simple user interfaces, digitalisation can be possible for large parts of the taxpayer base and tax system. For example, customs in Jamaica digitalised and simplified the declarations. This led to part of the informal sector making declarations which resulted in growth of the formal economy.

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Wilton Park | January 2018

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