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Review Article

DIGITAL TRANSFORMATION OF THE TAX ADMINISTRATION AND ITS CONTRIBUTION TO TRANSPARENCY IN GREEN PROJECTS

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Abstract: Modern economies face the challenge of how to ensure sustainable development with responsible use of resources and reduction of negative impact on the environment. In this context, the concept of “green projects” is gaining more and more importance - we are talking about projects that promote renewable energy sources, energy efficiency, emission reduction and circular economy.

One of the key elements of the success of these projects is ensuring transparency in their financing and implementation. The role of the Tax Administration as a fiscal control body is becoming increasingly important, especially in the context of the digital transformation of public administration. Digital tools enable accurate tracking of tax credits, subsidies, cash flows and reporting activities within green initiatives.

The paper analyzes the importance of the digital transformation of the Tax Administration of the Republic of Serbia in the context of improving transparency and efficiency in the monitoring and control of green projects. Digital tools such as eTaxes, eInvoice, electronic fiscalization and integrated information systems enable the automation of control, the monitoring of the expenditure of funds and the reduction of the risk of misuse.

A special focus was placed on the role of the tax administration in the implementation of environmental policies through fiscal mechanisms and transparent reporting. Digital connection with other institutions and open data are key factors in the fight against corruption and the introduction of responsibility in the use of public funds. The aim of this paper is to investigate how the digital transformation of the Tax Administration contributes to greater transparency in the implementation and supervision of green projects in Serbia.

Keywords: *digital transformation, Tax Administration, transparency, green projects, fiscal incentives.*

INTRODUCTION

Serbia, as a candidate for EU membership, is obliged to harmonize its public policies with the legal acquis of the EU - the rules and procedures to which EU member states are obliged to comply. Serbia needs a commitment to transition to greener and more resilient growth by adopting a road map that will help to fully release its potential for economic development, but also to stop economic growth from harming the environment at the same time.

Fiscal reforms aimed at protecting the environment would help to encourage the transition to greener production and consumption. They would imply changes in existing energy taxes and environmental fees in order to achieve the goals of environmental protection. In the short term, such reforms would be aimed at correcting the excise policy in order to further harmonize it with EU policies, while in the medium and long term they would prepare Serbia for the introduction of carbon emission prices. In this way, it would be possible to encourage the transition from polluting and climate-damaging technologies to those with a more positive impact on the environment and enable Serbia to proactively prepare for the future CBAM mechanism of the European Union.

Digital transformation is a process that has reshaped many sectors around the world, and public administration, including tax administrations, is no exception. In Serbia, the Tax Administration is also in the phase of intensive digitization, with the aim of improving efficiency, reducing the administrative burden and increasing transparency. Special emphasis in this paper will be placed on the contribution of digitization to transparency in "green" projects, that is, projects aimed at environmental protection and sustainable development. Given the increasing need for environmental responsibility and investments in the green economy, the transparency of financial flows in these projects becomes crucial to building trust and ensuring the effectiveness of investments.

1. Tax administration before and after digital transformation, rules and methods used in its development

Tax administration is traditionally seen as bureaucratic, slow and burdensome part of the public sector. Before the era of digitization, the Tax Administration in most countries relied on manual processes, physical documentation and limited system connectivity. This kind of tax administration brought with it numerous shortcomings, while modern, digitalized tax administration tends towards efficiency, transparency and serviceability.

Establishing an efficient tax administration is part of a successful tax policy. A well-functioning tax administration is necessary to reduce the costs of tax compliance control and to minimize the administrative costs of governments. Reforms in the tax administration are aimed at modernizing the management of tax administrations and their operational structures, as well as upgrading and increasing the range of services for taxpayers.

1.1. Characteristics of the traditional Tax Administration and its limitations

The model of the traditional Tax Administration is faced with the following problems:

- Domination of paperwork: Every tax return, request or notice was submitted in paper form. This led to huge archives, slow flow of information, high storage costs and increased risk of document loss or damage.
- Long queues and waits: Taxpayers were forced to physically come to branches, which resulted in long waits, frustrations and lost time.
- Complexity and ambiguities: Tax procedures were often too complex, full of jargon and required specialist knowledge. This made it difficult for taxpayers to fulfill their obligations independently, which led to the hiring of expensive consultants or, in the worst case, to inadvertent mistakes and violations of regulations.
- Low efficiency in data processing: Manual data entry and processing was prone to human error, and checking for accuracy was time-consuming. This slowed down the processing of returns and refunds of overpaid tax.
- Limited insight into the tax situation: Taxpayers often did not have a clear and timely insight into their tax obligations, payments or the status of applications, which created uncertainty.
- High risk of corruption: Lack of transparency and direct contact of officials with taxpayers created fertile ground for corrupt practices.
- Tax control was often reactive, based on reports or sporadic checks. Control was carried out when problems appeared, it was acted upon after the event. In other words, it is not planned in advance, but is implemented for a specific reason.

1.2. Characteristics of digitalized Tax Administration and its efficiency

The applied digital transformation has created a modern, proactive and service-oriented institution, offering numerous benefits:

- Electronic services 24/7: The central element is the fully electronic submission of all types of tax returns and requests through web portals or mobile appli-

cations. Taxpayers can fulfill their obligations anytime and from anywhere, eliminating the need for physical arrival and queues.

- Automation of processes: Most of the processes of processing data, checking the correctness of applications and posting payments are automated. This significantly speeds up work, reduces the possibility of errors and frees tax officials from routine tasks, allowing them to focus on more complex analyzes and controls.
- Centralized and integrated databases: All data is stored in unique, secure and interconnected digital databases. This enables faster access to information, easier searching and comprehensive insight into the tax situation of taxpayers. Interoperability with other state registers (eg register of business entities, cadastre) is crucial for cross-checking of data.
- Online communication and support: Effective channels of electronic communication (via portal, e-mail, chat bots) are being established for inquiries, notifications and support to taxpayers.
- Data analytics and proactive control: Using advanced data analytics, artificial intelligence and machine learning enables the IRS to proactively identify high-risk taxpayers, recognize tax fraud patterns and target tax controls more effectively. This prevents abuses more effectively and increases tax collection.
- These processes lead to increased transparency and accountability: A digital trail of every transaction and interaction with the system increases transparency and enables accurate monitoring of the process, reducing the scope for abuse and corruption. Taxpayers have a better insight into their obligations and status.

We will present all the features and characteristics of the Tax Administration listed above in a comparative data table, so that the difference between the Tax Administration before digitization and after digitization can be clearly seen.

2. Key digital tools and platforms of the Tax Administration in Serbia

The tax administration in Serbia, like other administrations in the state apparatus, saw the need to improve its operations and adapt to the development of technology. In the past decade, the tax administration has made significant steps in the digitalization process, introducing a number of platforms and tools that are the foundation of modernization. The steps are aimed at the transition from paper to digital form of data, which contributed to the creation of the e-taxes portal.

2.1. E-Taxes portal: Central point of interaction

The E-Tax portal is the cornerstone of digital communication between the Tax Administration and taxpayers. It serves as a single point of access for most tax services. The "ePorezi" portal is a set of electronic services of the Tax Administration of the Republic of Serbia, which enables all taxpayers to submit electronically signed tax return forms, monitor the status of sent returns, view the state of the taxpayer's accounts and grant/revoke authorization for the use of electronic services. In this way, taxpayers can fulfill their obligations towards the Tax Administration faster, easier and simpler. This system meets high security standards and enables safe and uncompromised data transmission electronically. So, the functions of the e-portal are:

- Electronic submission of all types of returns: Citizens and business entities can submit profit tax returns, VAT returns, property tax returns, excise taxes, mandatory social security contributions and many other obligations. This eliminates the need to print, fill out and physically submit paper forms.
- Insight into the tax status: Taxpayers have insight into the status of their tax obligations, payments made, overpayments and due obligations. This transparency enables them to better plan their finances and prevent late interest.
- Downloading tax certificates: Requests for obtaining different tax certificates (eg certificates of settled tax obligations) can be submitted electronically, which shortens the waiting time and eliminates visits to the counter.
- Electronic communication: The portal also enables two-way communication, where the Tax Administration can send notifications to taxpayers, and they can ask questions and receive answers electronically.
- Access through a qualified electronic signature: The security of access to the portal is ensured by the use of a qualified electronic signature, which guarantees the authenticity and integrity of submitted documents.

2.2. The e-invoice system: The basis for automating transactions

Although the e-Invoice System (SEF) is not directly part of the Tax Administration (it is managed by the Ministry of Finance), it has a direct and revolutionary impact on the work of the Tax Administration and the transparency of financial flows. From 2023, the mandatory issuance and receipt of e-invoices in transactions between public and private sector entities, as well as within the private sector, has dramatically changed the way business is conducted. Advances in the implementation of SEF:

- Digitization of all traffic: Every purchase and sale of goods or services between economic entities is automatically digitally recorded and available through SEF. This means that the Tax Administration (with appropriate access) has insight into all transactions, without the need for manual checks.
- Reduction of tax frauds: The e-invoice system makes it significantly more difficult to issue fictitious invoices, double entry or hide transactions, which were

often in paper form. It directly contributes to reducing the gray economy and increasing tax revenues.

- **Automated VAT control:** By integrating with the e-invoice system, the Tax Administration can automatically match outgoing and incoming invoices, which dramatically simplifies VAT control and effectively prevents abuses during VAT refunds.
- **Monitoring of green projects:** In the context of green projects, SEF enables the monitoring of every cost and income related to the project - from the procurement of materials for the solar power plant, to the payment of consulting services for the environmental impact study, to invoices for waste treatment. Each financing segment is transparent and verifiable.

2.3. Electronic registries and API integrations

In addition to the tax registers, the Tax Administration also uses integrated electronic registers of taxpayers, property, taxpayers and other relevant data. The centralization of these registers enables faster and more accurate work.

The development of API integration (Application Programming Interface) enables the software solutions of business entities to communicate directly with the Tax Administration's systems. This enables automated data submission (eg from accounting software directly to the E-Tax portal) and reduces the need for manual entry, further increasing efficiency and accuracy.

3. The importance of transparency in green projects as a key to the success of these projects

"Green" projects, often known as green economy or sustainable development projects, include a wide range of initiatives aimed at mitigating climate change, protecting the environment and using resources efficiently. These can be investments in renewable energy sources (solar panels, wind farms), energy efficiency (building insulation, LED lighting), waste and wastewater management, biodiversity conservation, organic agriculture, and the like.

These projects are often highly capital-intensive and rely on various sources of financing: public funds (budget), donations from international organizations, subsidies, favorable loans from development banks, and even private investments attracted by tax incentives. Therefore, the transparency of financial flows in green projects has multiple importance:

- **Building and maintaining public trust:** The public, taxpayers, environmental organizations and international partners must have confidence that the funds intended for green projects are used efficiently, purposefully and without

abuse. Lack of transparency can lead to cynicism, suspicion of “greenwashing” (seemingly ecological business) or the perception of corruption, which undermines the legitimacy of the initiatives themselves.

- **Prevention of abuses and corruption:** Where there are large financial flows and relatively new sectors with complex regulations (such as green technologies), there is also an increased risk of embezzlement, fraud and corrupt activities. Transparent financial data and tracking systems reduce the scope for illegal activities, making them easily detectable.
- **Effective evaluation and accountability:** Clear, verifiable and available data on income, expenditure and realized investments enable a precise evaluation of the success and impact of green projects. It can be determined whether the objectives were achieved, whether the money was spent in the most efficient way and who is responsible for the results. This is key to making informed decisions about future investments.
- **Attracting investments and financing:** A transparent business environment is a magnet for investors, especially for those who are oriented towards ESG (Environmental, Social, Governance) criteria, i.e. socially responsible and sustainable business. International financial institutions and “green funds” often require a high degree of transparency before approving funds for projects.
- **Fulfillment of international obligations:** Many international agreements, conventions and financial arrangements (eg EU funds for green transition) require states to have a high degree of transparency in the use of funds intended for environmental protection and climate actions. Transparency enables Serbia to fulfill these obligations and maintain credibility on the international stage.
- **Maintaining the trust of donors and partners:** In cases where green projects are financed by donations or bilateral partnerships, the transparency of financial flows is of crucial importance to maintain the trust of donors and ensure continued support.
- **In short, transparency in green projects is not a luxury, but a necessity.** It ensures that precious resources are directed where they are most needed, that real environmental results are achieved and that public confidence in sustainable development efforts is built.

4. How the digital transformation of the Tax Administration contributes to transparency in green projects

The digital transformation of the Tax Administration is not only an administrative improvement, it represents a powerful tool for strengthening transparency, especially in the context of increasingly present “green” projects. These projects, which often

involve significant public funds and tax incentives, require strict monitoring to ensure their intended and efficient use.

Digitization enables the Tax Administration to proactively monitor financial flows and contribute to the integrity of green initiatives. From the perspective of taxpayers, these innovations required detailed and complex preparations and adaptation of accounting and business information systems, as well as changes in business processes regarding the recording of business transactions and the creation, flow and storage of documentation within the company. This required certain costs of implementing new solutions and training employees to use these solutions.

4.1. Improved monitoring of financial flows in real time

Before digitization, insight into financial transactions was often retrospective and based on paper documentation, which made it difficult to quickly detect irregularities. With digitalization, the Tax Administration gets almost real-time insight into the financial flows of companies and organizations involved in green projects.

- **Electronic submission of returns:** When companies submit tax returns electronically (VAT, corporate tax, etc.), the data is automatically entered into centralized databases. This means that the Tax Administration immediately sees income, expenses, investments, including those related to green projects. For example, the purchase of solar panel equipment or investments in wastewater treatment plants are immediately visible in the reported costs.
- **E-invoice system:** The introduction of a mandatory e-invoice system in Serbia (although it is not primarily under the Tax Administration, it uses its data) enables every transaction between business entities to be digitally recorded. The tax administration has access to this data, which allows it to see who buys from whom, what services are provided, and what the value of the transactions is. This is crucial to monitor whether funds earmarked for a green project are being used to procure relevant goods and services, or are being diverted to fictitious transactions.
- **Automated analysis:** Advanced algorithms can automatically analyze large amounts of data and identify suspicious transactions or patterns. For example, if a company engaged in green projects suddenly starts paying disproportionately high amounts for consulting services to unknown firms, the system can flag this as a potential risk.

4.2. Effective monitoring of tax benefits and incentives

Many green projects rely on government incentives, subsidies or tax breaks to be financially viable. The Digital Tax Administration is key in ensuring that these incentives are used as intended and that they are not abused.

- **Accurate recording of benefits:** Digital systems allow the Tax Administration to accurately record who received tax benefits (eg reduced profit tax for in-

vestments in environmental technologies) or subsidies (eg for the purchase of electric vehicles or the installation of energy efficiency). Each user of such benefits is clearly identified in the system.

- Compliance check: The Tax Administration can automatically check whether the users of tax benefits meet the prescribed conditions. For example, if a company receives incentives for the production of “green energy”, the system can check whether the reported investments and revenues are really related to those activities. If it is noticed that the benefits are used for activities that are not ecological, it is immediately detected.
- Identification of “greenwashing”: Monitoring the actual financial flows helps to expose “greenwashing” – a situation where companies falsely present themselves as environmentally responsible in order to take advantage of tax breaks or gain a better reputation, but do not actually invest in real green projects. Digital traces of transactions reveal whether the promised investments in green technologies have really been realized.

4.3. Data cross-checking and risk identification

One of the biggest advantages of digitization is the ability to integrate and cross-check data from different sources.

- Connection with other registers: The Tax Administration can connect its databases with the registers of the Ministry of Environmental Protection (eg register of polluters, register of eco permits), register of business entities, real estate cadastre, and other relevant databases. This means that data on reported investments in green projects can be compared with data on obtained permits, plant locations, or even pollution monitoring.
- Proactive fraud detection: By combining data, the Tax Administration can identify fraud much more effectively. For example, if a company declares a large investment in a solar farm and uses tax incentives, and there is no land record for such a farm in the cadastre or there are no building permits from the relevant ministry, this immediately signals a problem.
- Risk modeling: Using advanced analytical models allows the Tax Administration to proactively identify risky taxpayers or projects that are more susceptible to abuse. These models analyze historical data and recognize distinctive patterns of behavior associated with fraud.

4.4. Effective exchange of information and strengthening of the fight against corruption

- Digitization enables faster and more secure exchange of information between the Tax Administration and other state authorities, including the police, prosecution and anti-corruption agencies.

- Reduction of red tape: Instead of sending paper requests and waiting for answers, digitized exchange of information is almost instantaneous, which significantly speeds up investigations of financial malfeasance in green projects.
- Increased effectiveness of investigations: In cases of suspected corruption or misappropriation of funds in green projects, quick access to tax data allows investigative authorities to follow the trail of money and gather evidence more efficiently. This reduces the space for hiding illegal activities.

In short, the digital transformation of the Tax Administration creates an ecosystem where financial transactions are more transparent and auditable, which directly contributes to reducing the risk of abuse and corruption in the vital sector of green projects.

5. Challenges and recommendations

Although the digital transformation of the Tax Administration offers numerous advantages, there are also challenges that must be overcome in order to realize its full potential, especially in the context of the transparency of green projects. The digital transformation of the Tax Administration is not just a technical endeavor; it is a strategic investment that, with proper guidance, can significantly increase transparency, especially in the green projects sector. In order to improve transparency in green projects through the digital transformation of the Tax Administration, it is necessary to follow certain recommendations.

5.1. Continuous training and education for all actors

New digital solutions are only effective if people know how to use them. Resistance to changes or lack of skills among employees of the Tax Administration, but also among taxpayers, can be a problem. Recommendations to follow:

- Comprehensive training programs for employees: The Tax Administration should establish continuous training programs for its employees, focusing not only on the technical use of new systems, but also on understanding the benefits of digitization for efficiency and transparency. This includes training in working with advanced analytical tools, identifying risks and communicating effectively with taxpayers.
- Education of taxpayers: It is crucial to develop simple and accessible materials (online tutorials, guides, webinars) that will explain to taxpayers how to use e-services, e-invoices and other digital platforms. Frequently asked questions and detailed instructions should be easily available on the Tax Administration portal, along with the establishment of an efficient user support center. The

goal is to reduce the fear of digitization and increase the rate of use of electronic services.

5.2. Improvement of analytical capacities and application of advanced technologies

Large amounts of digital data that are useless without the ability to analyze them and turn them into useful insights can also be a problem. The tax administration must move from a reactive to a proactive approach in detecting fraud and monitoring tax flows.

To prevent this, it is necessary to:

- Investing in advanced analytics tools: Implement and use tools based on artificial intelligence (AI) and machine learning (ML). These tools can automatically recognize suspicious patterns, anomalies and connections in financial data that would otherwise be missed by humans. For example, ML models can predict the risk of tax abuse in green projects based on historical data on similar projects.
- Formation of multidisciplinary teams for data analysis: Establish teams composed of IT experts, data analysts, tax advisors and lawyers. These teams would work to develop new analytical models, interpret results and propose strategies for more effective controls and fraud prevention.
- Data visualization: Use data visualization software to present complex financial information in a clear and understandable manner. This helps with decision-making and identifying trends, including monitoring the performance and transparency of green investments.

5.3. Strengthening cyber security and data protection

Tax information is extremely sensitive. Digitization increases the risk of cyber attacks, data theft or misuse of information. In order to reduce these problems, it is necessary to:

- Implement the highest security standards, which means adopting internationally recognized standards for cyber security (eg ISO 27001). This includes regular security checks, penetration tests and adoption of incident response protocols.
- Encrypt data, that is, ensure that all data, both at rest and in transit, is encrypted (encrypted) to prevent unauthorized access.
- Perform two-factor authentication (MFA), i.e. introduce mandatory two-factor authentication for all users who access sensitive tax systems and data, significantly increasing security.

- Continuously monitor and detect threats: Implement systems for continuous monitoring of network traffic and detection of potential cyber threats in real time.

5.4. Establishing standards between held bodies that exchange data

State authorities within the state system often do not communicate effectively with each other. This prevents efficient data exchange and comprehensive insight into financial flows. In order for communication to be good, it is necessary:

- Develop a unique strategy for the alignment of the Government, the Tax Administration and other state IT systems. This includes defining open standards for data formats and protocols for information exchange.
- Connection with relevant state authorities: Intensify the connection of the Tax Administration system with the databases of relevant ministries and agencies, especially those involved in the supervision and implementation of green projects (e.g. Ministry of Environmental Protection, Ministry of Energy, Environmental Protection Fund, Agency for Economic Registers).
- Use of APIs (Application Programming Interface): Develop and publish secure APIs that enable controlled and automated data exchange with other institutions and, where appropriate, with software solutions of business entities. This would enable a faster and more accurate download of relevant information for green projects.

5.5. Encouraging cooperation with relevant actors and public publication of aggregated data

Transparency is not just a technical issue; it requires trust and cooperation between the state, business and civil society. In order to solve these problems, it is necessary to:

- Strengthening inter-institutional cooperation: Regularly organize meetings and workshops with representatives of ministries, agencies and inspection services involved in monitoring green projects. The goal is to harmonize approaches, exchange information and jointly identify risks and abuses.
- Create partnerships with civil society and the academic community: Include civil society organizations dealing with ecology and transparency, as well as university researchers, in discussions on improving the tax system and transparency of green projects. They can provide valuable insight and perspectives from practice.
- Publicly publish aggregated data, of course in accordance with the Personal Data Protection Act, the Tax Administration should consider periodically publishing aggregated data on tax benefits and incentives used for green proje-

cts, as well as on total tax revenues from green industries. This data, presented in an understandable format, would allow the general public and analysts to track funding flows and see the real contribution of taxpayers and the state to the green economy. Examples could include the total amount of tax credits for renewable energy sources, the number of companies that have taken advantage of energy efficiency benefits, etc.

CONCLUSION

The digital transformation of the Tax Administration in Serbia is a necessary step towards the modernization of public administration and improvement of efficiency. In addition to general benefits, this transformation has a key role in increasing transparency, especially when it comes to financial flows in green projects. Through electronic submission of applications, process automation, advanced analytics and better data exchange, the Tax Administration can more effectively monitor the use of public funds and tax incentives intended for environmental protection.

Although challenges are present, such as ensuring data quality and cyber security, continuous investment in technology, staff training and strengthening cooperation with other institutions will enable the Tax Administration to realize its full potential in contributing to transparency. Increased transparency in green projects not only builds public trust and attracts investments, but is also key to effectively achieving sustainable development goals and building a greener future.

In accordance with the Personal Data Protection Law, the Tax Administration should consider periodically publishing data on tax incentives and incentives used for green projects, as well as on total tax revenues from green industries. These data would allow the general public to follow the financing flows and see the real contribution of taxpayers and the state to the green economy.

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