

# **Status of Electronic Filing (e-filing) of Taxes in India vis-a-vis other Parts of the World: A Snapshot**

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**ABSTRACT:**With the advent of the Internet technology, a lot has been done to explore and reap the benefits of this incredible technology in various fields including e-governance. Electronic filing (e-filing) of taxes, one of the key aspects of e-governance has been embraced in many of the developed and developing countries round the globe. A lot has been done in the Indian context as well. This paper aims at providing a synoptic view of the status of e-filing of taxes in India pitted against the work done in some of the other prominent countries. Statistical data and some of the major studies conducted show that some of the countries like the UK, USA, Australia and Singapore have done extremely well and have constantly been striving for betterment.

**KEYWORDS:**E-governance, e-filing, Pay as You Earn (PAYE), Electronic Lodgement Service (ELS), Inland Revenue Interactive Network (IRIN) system, e-tax diffusion,

## **I. INTRODUCTION**

As a part of e-governance initiatives a lot have been done across the world. These have been aimed at securing the best of benefits of technology to provide finest services to the citizens. However, these developments have happened gradually over a period of time. Not all the countries have advanced at the same level. A lot of countries including India still have lot of scope for doing much more in this regards. As per the 2002 UN e-governance report, the capacity to conduct transactions online, where citizens could actually use the internet to pay for a national government service, fee or tax obligation, was offered by only 17 national governments which constituted of only nine percent of the UN Member States. These included countries like Australia, Singapore, UK, USA, Mexico, New Zealand and others. For USA, the number of visitors to the IRS site was three times higher than any other official US government sites, but the % of e-filing was still very low. In the report of 2010, the number of countries offering the option of online payment of taxes had increased to 34 (18% of the UN member states).

## **II.OBJECTIVE OF THE STUDY AND RESEARCH METHODOLOGY**

As per UN e-governance reports published over a period of time, India is ranked quite low. Although numerous e-governance services have been successfully implemented, there is a lot more to be done. In particular, the status of e-filing of tax returns in India has been picked up for the purpose of this study. This has been compared with some of the countries rated quite high in e-filing of tax returns. The reasons for the successful adoption of this aspect of tax returns have also been studied. This study is based on secondary data and information. The main source of statistics and information about e-filing of tax returns in India is the Income Tax Department of India. This includes the historical data starting from 2006 when e-filing was introduced in India. These data have been analysed to show the trends emerging in e-filing. E-filing statistics and information from some of the top rated countries have also been collected to show the trend. Depending on the ready availability of data and information, four countries have been selected for this study which includes Australia, USA, UK and Singapore.

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## II. E-FILING IN INDIA

### Background

Income Tax Department (ITD) has reported that within a period of one decade, the figure of income tax payers in India has more than doubled from 12.5 million in 1996-97 to 31.9 million in 2006-07. All these tax payers previously had been filing the returns manually primarily using the manual counters of the ITD. By this time, in some parts of the world e-filing of tax returns had already gained popularity due to the benefits associated with it, both for the tax payers and the tax collectors. There was a desperate need for an efficient system for tax collection as well as handling wide-ranging types of Income Tax queries. The launch of the website of the department [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in) in the year 2003 was an answer to this. The intention was to provide a one stop solution for all informational, interactive and transactional services to the tax payers. Subsequently, the Income Tax Department (ITD) set up a comprehensive service to enable citizens to transact all businesses with the Department on an anywhere, anytime basis. Electronic filing (e-filing) of Income Tax returns was one of the five key objectives of this project. It aimed at empowering all taxpayers to fulfil their statutory obligation of filing their Income Tax Return electronically- 'Anytime', 'Anywhere' securely and conveniently using the Internet.

### Some statistical data

As per ITD, e-returns account for 15-20% of total no of returns, but account for over 75-80% of the total tax collected. This leads to an estimated cost savings of Rs. 10-15 Cr which is expected to increase with the increase in volume of e-returns. The mandatory limit of e-filing of tax returns has been slashed by the government to income exceeding Rupees 5 lakh for the assessment year (2013-2014). This limit was at income of more than Rs. 10 lakh until the financial year (2011-2012). This strategic move was expected to give a major boost to the e-filings in India since larger number of people would fall in this lower income bracket.

In the first year of implementation of this e-filing initiative, 3.63 Lakh taxpayers used this facility. The number reached to more than two crores in the year 2013-14. E-filing for individuals having income from Salary/ Pension (ITR-1) had gone up by 136% from the same period previous year to 12, 22, 275 in Apr 1 -Aug 4 2010<sup>1</sup>. There was an overall increase of 71%. As per a report, e-filing of Income Tax Returns for financial year 2012-2013 increased by 40% in July, as compared to the same time the year before. Till July 29, more than 82 lakh returns have been e-filed, the government said. On July 30, at its highest, 85,000 returns per hour were e-filed with total of 6.23 lakh returns on the given day<sup>2</sup>. The table and graph presented below gives a more comprehensive view of the statistics related to e-filing of tax returns since its inception in 2006-07. These data have been collected based on the releases from the department. Starting off with around 3.63 lakhs of returns being filed electronically, there was a whopping increase of 498% in the next financial year (2007-08) with around 2,169,367 e-returns. The financial year 2008-09 saw another increase of 122.65% with a figure of around 4,830,122 returns filed electronically. There was a major lull in the FY 2009-10 with a meagre increase of 5.05% (5,073,977). The subsequent years saw an increase of 78.37% (FY 2010-11), 81.58% (FY 2011-12), 30.75% (FY 2012-13), and 38.14% (FY 2013-14) respectively. The trend has been depicted in Table 1.1 and Chart 1.1 given below.

Assessment Year	Total No of E-filing	
	Total Numbers	% Increase
FY 2006-07	363,000	
FY 2007-08	2,169,367	497.62%
FY 2008-09	4,830,122	122.65%

<sup>1</sup>Tax e-filing sees a 136% Jump For Salaried Individuals, Overall 71% Rise August 6, 2010 · by Guest Author · in India Business <http://www.nextbigwhat.com/tax-e-filing-august-2010-report-297/> accessed on May 8, 2014

<sup>2</sup>July 31, 2013 · by Team NextBigWhat · in India Online <http://www.nextbigwhat.com/e-filing-of-income-tax-2012-2013-297/> accessed on May 8, 2014

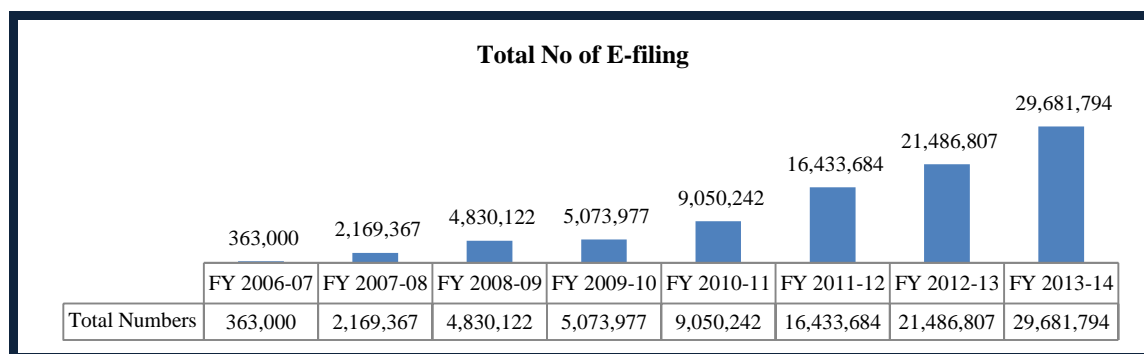
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FY 2009-10	5,073,977	5.05%
FY 2010-11	9,050,242	78.37%
FY 2011-12	16,433,684	81.58%
FY 2012-13	21,486,807	30.75%
FY 2013-14	29,681,794	38.14%

**Table 1.1:** Statistics of e-filing of tax returns since 2006-07 based on data released by ITD



**Chart 1.1:** Trend of e-filing of tax returns since 2006-07 based on data released by ITD

## III.STATUS OF E-FILING IN OTHER PARTS OF THE WORLD

### United Kingdom

In the United Kingdom, one of the developed nations, the salaried employees in the United Kingdom pay tax under the PAYE (Pay As You Earn) system and are not required to file their returns unless they earn more than £ 100,000 as salary. Her Majesty (HM) Revenue and Customs (RC) is a non-ministerial department of the UK government responsible for the collection of taxes and administration of the UK tax system. Here the precursor to e-filing of tax returns was the Electronic Lodgement of Service (ELS) which was introduced in the year 1997. Using this facility, the tax advisors could file returns electronically on behalf of their clients. Later on the Internet based Self-Assessment (SA) facility was introduced on July 31, 2000. The tax advisors were permitted to file returns on behalf of their personal clients from August 2001 onwards.

As per the data published by HMRC, the e-filing system of tax returns has been received well and there have been drastic changes. This change can well be seen in the data of six years in Table 1.2 and Chart 1.2

Year of receipt and filed by 5 April of that year	Total returns received (online and paper)	Online returns received	Percentage of returns received filed online
2005-06	8,856,552	2,025,425	23%
2006-07	8,832,105	2,948,983	33%
2007-08	8,837,932	3,853,227	43%
2008-09	8,963,661	5,949,510	66%
2009-10	8,988,029	6,625,382	74%
fh2010-11	9,248,160	7,127,072	77%

**Table 1.2** Statistics of e-filing system of tax returns from 2005-06 to 2010-11

Source: <http://webarchive.nationalarchives.gov.uk/+http://www.hmrc.gov.uk/about/online-filing-figs.htm>

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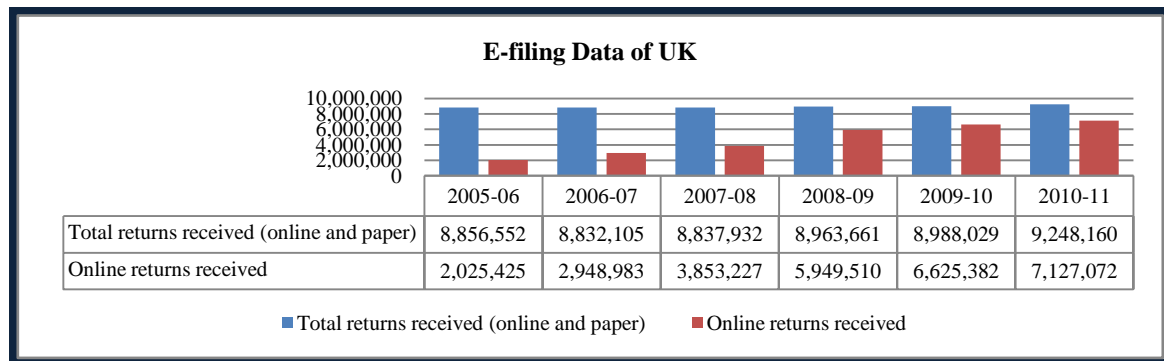


Chart 1.2 Trend of e-filing system of tax returns from 2005-06 to 2010-11. This is based on the data released by HMRC

## United States of America

In the USA, Internal Revenue Service (IRS) introduced the concept of e-filing as a pilot project way back in 1986. The tax preparation software providers and professional tax community also were a part of this project. As a part of this test project, five third party transmitters were approved who completed 25000 returns that year electronically. After the success of this test run, e-filing was introduced slowly in multiple states and districts. The IRS initiated the federal and state e-filing in the year 1991. The tax returns can be filed in a number of ways either using paper or electronic means. One of the options is to prepare it on a computer and file it electronically through *e-file*. The next option is to prepare on a computer, then print and file on paper. The third option is to prepare as well as file on papers. All these options have been explained in Fig 1.1<sup>3</sup>.

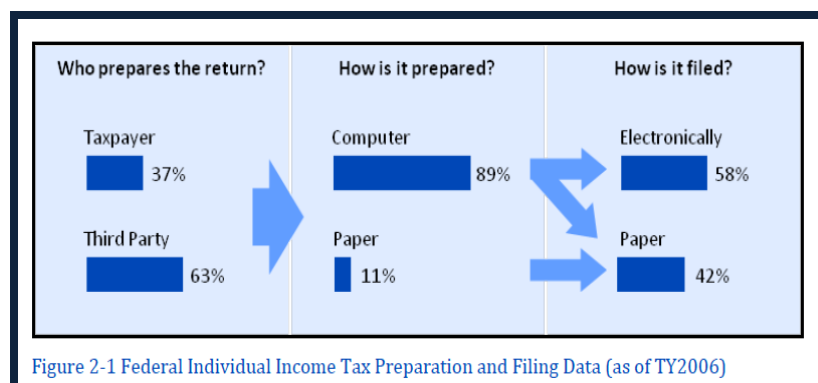


Fig 1.1 Options for filing tax returns in the USA

The IRS is considered to be one of the most efficient tax collection agencies in the world. To achieve this, Internal Revenue Service Restructuring and Reform Act was introduced in 1998 which aimed at a goal of 80 percent e-filing for all federal tax returns by the year 2007. This would lead to a reduction in administration cost to less than \$2 per return and at the same time increase accuracy and integrity to 99 percent and taxpayer and distributor satisfaction to 90 percent. The number of e-filing done since the introduction in 1986 until 2004 is shown as Table 1.3<sup>4</sup>

<sup>3</sup>IRS Advancing E-file study Phase –I Report Achieving the 80% E-File goal requires partnering with stakeholders on new approaches to motivate paper filers September 30, 2008

<sup>4</sup>Tracey Anderson, Mark Fox and Bill N Schwartz, History and Trends in e-filing: A Survey of CPA Practitioners, The CPA Journal October 2005

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**EXHIBIT 1**  
**Electronic Filing for Individual Tax Returns**  
(in millions)

Year	Total E-filed Returns	Total Returns	Percent E-filed	Year	Total E-filed Returns	Total Returns	Percent E-filed
1986	.025	102.1	.02%	1998	24.6	123.0	20.00
1987	n/a	106.2	n/a	1999	29.4	125.2	23.50
1988	n/a	108.9	n/a	2000	35.4	127.6	27.70
1989	n/a	111.3	n/a	2001	40.2	129.8	31.00
1990	4.2	112.8	3.70	2002	46.9	130.9	35.80
1991	7.5	113.8	6.60	2003	52.9	130.7	40.50
1992	10.9	112.7	9.60	2004	61.5	131.3	46.80
1993	12.3	113.7	10.80				
1994	13.5	114.9	11.70				
1995	11.8	116.3	10.10				
1996	14.9	118.8	12.50				
1997	19.1	120.7	15.80				

Sources:  
www.irs.gov/taxstats/compliancstats/article/0,,id=131692,00.html  
www.irs.gov/taxstats/indtaxstats/article/0,,id=133536,00.html  
www.treas.gov/irsob/meetings/1-26-04/irpac.pdf

Table 1.3 Statistics of e-filing done in the USA during 1986 until 2004

The statistics from the year 2001 until 2014 is presented in Table 1.4. There has been steady increase in the percentage of e-filing in all these years.

**efile Tax Return Statistics (by Tax Year)**

Year Filed	Total Returns	efiled Tax Returns	Percent efiled
2014*	136,887,000	117,763,000	86.02%
2013	135,096,000	114,422,000	84.69%
2012	135,473,000	112,089,000	82.74%
2011	145,320,000	112,203,000	77.21%
2010	141,536,000	98,740,000	69.76%
2009	141,376,000	94,980,000	67.18%
2008	153,650,000	89,853,000	58.48%
2007	140,188,000	79,979,000	57.05%
2006	136,071,000	73,255,000	53.84%
2005	133,933,000	68,476,000	51.13%
2004	132,200,000	61,507,000	46.53%
2003	131,557,000	52,944,000	40.24%
2002	131,728,000	46,892,000	35.60%
2001	130,965,000	40,244,000	30.73%

Table 1.4 Statistics of e-filing of tax returns done in the USA during 2001-2014

Source <http://www.efile.com/efile-tax-return-direct-deposit-statistics/>

## Australia

Almost during the same period when the US was testing the electronic filing of tax returns as pilot project, Australia was also getting ready to implement this system. The Australian Taxation Office (ATO) was all set to implement the Electronic Lodgement Service (ELS) in 1987. In July 1990 the ATO officially announced the national release of the system. However, it came with the initial hiccups in the first year of implementation. Almost 45% of the ELS did not meet ATO standards and had to be rectified. Immediate corrective measures were put in place that resulted in the reduction of this figure to just 29%. Subsequently The ATO's first website, ATO assist was established in April 1998 and E-tax was released nationally in 1999. E-tax adoption increased rapidly each year. It achieved 27,000 lodgements in 1999 and over 833,000 in 2003. The ATO received worldwide recognition for the use of PKI technology to provide a

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high level of authentication for e-tax lodgements. The availability of pre-filling option which partially completes an individual's income tax return with information the ATO already has was again one of the major changes introduced and was made available to individuals for the income year 2007–08. As per ATO, during this period (2007–08), there was a 20% increase in lodgements, with more than 70% of people using the pre-filling option. The tax preparers could avail this service using e-tax and the tax agents get an access to this through the Tax Agent Portal. Since this made the filing of tax returns much easier, there was an increase in the number of requests for pre-filling information as summed in the Table 1.5 below.

**Table 2.2** Number of pre-fill requests for individuals, 2008–09 and 2009–10 income years

Channel	2008–09 <sup>1</sup> No.	2009–10 <sup>1</sup> No.
e-tax <sup>2,3</sup>	2,166,467	2,380,191
tax agent portal	7,831,277	8,057,704
Total	9,997,744	10,818,098

Table 1.5: Statistics of pre-fill requests for individuals in Australia during 2008-09 and 2009-10  
Source: Australian Taxation Office (ATO)

There was an increase in the number of e-tax. The data compiled by ATO presented in Table 1.6 given below provide details of the increase in the popularity of e-tax during 2008-09, 2009-10 and 2010-11.

**Table 2.1** Individuals' returns, 2008–09 and 2009–10 income years

	2008–09 <sup>1</sup>			2009–10 <sup>1</sup>		
	e-tax	Agent and other <sup>2</sup>	Total	e-tax	Agent and other <sup>2</sup>	Total
<b>By method of lodging</b>						
Agent	0	8,757,811	8,757,811	0	8,786,513	8,786,513
Self-preparer	2,313,698	1,220,206	3,533,904	2,351,241	1,242,274	3,593,515
Total	2,313,698	9,978,017	12,291,715	2,351,241	10,028,787	12,380,028
<b>By tax status</b>						
Taxable	1,752,060	7,436,746	9,188,806	1,721,871	7,384,096	9,105,967
Non-taxable	561,638	2,541,271	3,102,909	629,370	2,644,691	3,274,061
Total	2,313,698	9,978,017	12,291,715	2,351,241	10,028,787	12,380,028

**TABLE 2.1: Individuals' returns, 2009–10 and 2010–11 income years**

	2009–10 <sup>1</sup>			2010–11 <sup>1</sup>			
	e-tax	Agent and other	Total	e-tax	Tax agent	other self-preparer	Total
<b>By tax status</b>							
Taxable	1,721,871	7,384,096	9,105,967	1,857,560	6,993,583	564,859	9,416,002
Non-taxable	629,370	2,644,691	3,274,061	648,344	2,040,296	532,981	3,221,621
Total	2,351,241	10,028,787	12,380,028	2,505,904	9,033,879	1,097,840	12,637,623

Table 1.6 Statistics of e-tax requests for individuals in Australia during 2008-09, 2009-10 and 2010-2011  
Source: Australian Taxation Office (ATO)

In the year 2011, the ATO conducted an independent study called Inside Story with individual taxpayers who lodged their 2009-10 income tax returns on paper to improve their understanding of people's attitudes towards online lodgement. The study identified that the greatest challenge to online lodgement overall was lack of willingness rather



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than inability. Most of these people were aware of the option of e-tax and had all the resources required for e-filing available to them. Also majority of these respondents had an experience on online transactions (banking). Almost half of these people had never considered e-filing option because they had always done it on papers and were not confident with the online system. The major factors that influenced e-tax diffusion, adoption and implementation in Australia are presented in Table. 1.7 below<sup>5</sup>

**TABLE 3 FACTORS INFLUENCING E-TAX DIFFUSION, ADOPTION AND IMPLEMENTATION WITHIN AUSTRALIA**

<b><i>Tax policy context</i></b>
<ul style="list-style-type: none"> <li>To fulfil the Commissioner's undertaking to develop an electronic TaxPack</li> <li>To ensure electronic lodgement was available to all taxpayers, not just tax agent clients</li> <li>To simplify the process of completing and lodging tax returns</li> <li>To encourage use of electronic lodgement</li> <li>To improve the quality of data in self-preparers' returns</li> <li>To improve job satisfaction for ATO staff by reducing paper processing requiring keying</li> <li>Legislative amendment enacted to recognise digital signature</li> </ul>
<b><i>Technical context</i></b>
<ul style="list-style-type: none"> <li>Prior existence of ELS</li> <li>Development of Public Key Infrastructure (PKI)</li> <li>Establishment of ATO assist</li> <li>PC revolution with expanding availability and affordability of computers in the community</li> <li>Increasing use of Internet by the community</li> <li>The presence of Windows technology through Microsoft products</li> </ul>
<b><i>Path of entry</i></b>
<ul style="list-style-type: none"> <li>Path of entry was governmental</li> </ul>
<b><i>Role of key constituents</i></b>
<ul style="list-style-type: none"> <li>High level departmental support</li> <li>Support of taxpayers evidenced in the pilot and in successive years post implementation</li> </ul>
<b><i>Effectiveness of champions</i></b>
<ul style="list-style-type: none"> <li>Combination of champions who introduced and implemented e-tax in the tax policy domain to effect the national diffusion of this innovation, namely – government officials, Commissioner Michael Carmody as well as Chris Mobbs and John McCarthy</li> </ul>
<b><i>Internal and external networks of support</i></b>
<ul style="list-style-type: none"> <li>Dedicated e-tax project team, internal IT expertise and e-tax help desk</li> <li>ATO working with software development consortium as contractor</li> <li>International tax forums including the OECD and Tax Administrators' Forums - PATA, SGATAR and CATA</li> </ul>
<b><i>National context</i></b>
<ul style="list-style-type: none"> <li>Emergence and implementation of e-commerce and e-government as well as ESD targets</li> <li>Increasing community use of Internet technology</li> </ul>
<b><i>Larger context of circulation of ideas</i></b>
<ul style="list-style-type: none"> <li>E-banking, e-commerce and e-government</li> <li>Range of formal and informal international forums in which the ATO participates</li> <li>Ascendancy of notions of consumer choice in service delivery</li> </ul>

Table 1.7 Major factors that influenced e-tax diffusion, adoption and implementation in Australia

## Singapore

The Inland Revenue Authority of Singapore (IRAS) is the government agency accountable for managing, assessing, collecting and enforcing the payment of taxes from approximately 1.3 million individual and corporate taxpayers. Singapore has been one of the forerunners in successful implementation of various e-governance campaigns in the country. One such initiative was the introduction of e-filing by the (IRAS) in 1998. It was one of the breakthroughs during an era when the Internet had still not gained that level of admiration. Using this system, the taxpayers could file their tax returns over the internet directly to IRAS without the requirement of an intercessor. The number of people preferring this option has increased massively over a period of time. Based on the data made available by IRAS, **Chart 1.3** has been prepared to show the trend. In the year 2012 virtually 97% of taxpayers (about 925,000 people) e-filed their tax returns by the filing deadline of 18 April 2012.

<sup>5</sup>Turner Liane and Apelt Christina, Globalisation, Innovation and Information Sharing in Tax Systems: The Australian experience of the diffusion and adoption of electronic lodgement. eJournal of Tax Research (2004) Vol. 2 No 2, PP 241-269

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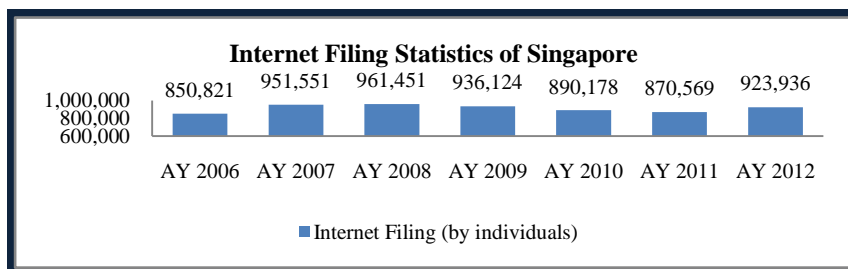


Chart 1.3. Internet filing statistics of Singapore  
Source: Data released by IRAS

To a great extent the Inland Revenue Interactive Network (IRIN) system, developed by the Accenture team in Singapore in alliance with Microsoft and Avanade, contributed in giving a fillip to e-filing. The Accenture-led team, in collaboration with more than 200 dedicated IRAS project participants and a local systems integration provider, NCS, deployed the new system in three releases. The individual income tax was added in the year 2005. A major component of the new IRIN system involved implementing an electronic filing system via a personalized Internet portal known as myTax Portal. Through myTax Portal, taxpayers are able to access their files and perform tax transactions with IRAS electronically 24x7x365. Within the first year of the launch of the individual tax module of IRIN, nearly 64% (850,000) filed their taxes online. The chart above shows an overwhelming increase in the number of individuals who e-filed their tax returns in the year 2007. This was the same year when myTax Portal was officially launched. Nearly 80 percent of all individual taxpayers filed their returns online in 2007<sup>6</sup>.

A pioneering feature of the e-filing system simplified the e-filing further with the addition of an Auto-Inclusion Scheme (AIS). As per this arrangement, employers straight away convey salary information to IRAS on behalf of their employees. This reduces the hassles for the employees to complete this information later when they file their tax returns. The taxpayers can have a look at their pre-filled employment income and deduction information and simply submit their return online. However, this feature is available only to those individuals whose employers have chosen to be a part of this scheme. In 2012, four in five, or 1.2 million employees were included in this scheme as their employer have already submitted their employment income information directly to IRAS. A step further to this, IRAS has successfully executed the No-Filing Service (NFS) under which the eligible taxpayers would be required to file a return only if they have income that has not been auto-included under the AIS or in case of alterations in their entitlements for tax respites. As per IRAS<sup>7</sup>, in the chart given below, NFS has been extended to vast number of people over all these years.

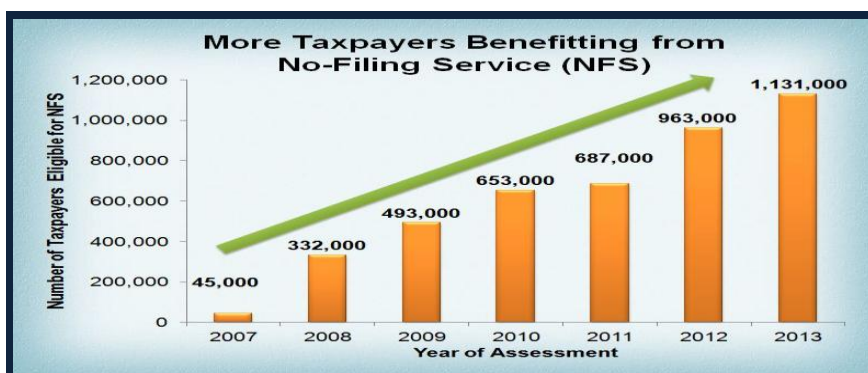


Chart 1.4 Statistics of No Filing Service (NFS) from 2007-2013  
Source: IRAS

<sup>6</sup> Accenture 2008 Inland Revenue Authority of Singapore launches an Interactive tax administration system

<sup>7</sup> <http://www.iras.gov.sg/irasHome/page03a.aspx?id=14658>



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In 2014, 75% of taxpayers filed their tax returns by 1 April 2014 which is 4% higher than that on 1 April 2013. The overall filing rate in 2014 remained high at 95%, with 820,000 e-Filers and over a million taxpayers on the NFS. Chart. 1.5 given below shows the filing rates in April of Tax Season 2014 and 2013<sup>8</sup>.

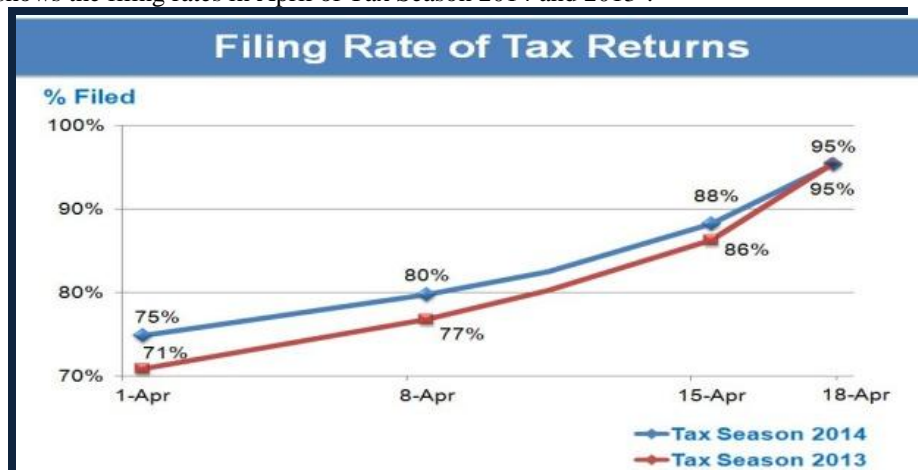


Chart 1.5 Filing rate of tax returns in Singapore in April of tax Season 2014 and 2013

## III. CONCLUSION

Massive investments have been made in e-governance projects in India over a period of time. This includes the e-filing project. But the data shows that we still have to do a lot more in relation to some of the developed nations. There are major cost implications of not using the e-filing option of filing returns. A lot of money has been put in to create such a massive infrastructure accountings for huge costs burden on the exchequer. So it is in the interest of the regulatory bodies to promote this option as much as possible so that more number of taxpayers use this option. A lot has been already been done in this regard. Making e-filing mandatory for the corporates and salaried employees with earnings of more than five lacs are some of them. But a lot needs to be done further. This would help in reducing the huge administrative costs and the hassles of handling the paperwork of tax returns filed.

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