



The DSP is **the customer** for revenue agency digital services

The tax system **relies on investment from DSPs for effective delivery** of retail experiences

Retail experiences are DSPs owned and operated by revenue agencies

Tax Policy Process & IT Investment

Revenue Agency Digital Services & APIs

Bespoke, internal implementation of Digital Services for retail experiences

Service agreements and security requirements between IR and DSPs

DSP

DSP

Revenue Agency Retail Experiences

WHOLESALE

WHOLESALE

RETAIL

RETAIL

DSP products and services are typically 'natural business systems'

Commercial service agreements between DSPs and paying customers

Professional engagement letters between tax agents and their paying clients

Commercial service agreements between DSPs and paying customers

Taxpayer users

Tax Agent users

Employer users

Tax Agent users

Taxpayer users

Tax Agent users

Taxpayers and Tax Agents are **customers of DSPs** and not the revenue agency

Clients

Employee users

Clients