<table>
<thead>
<tr>
<th>POWER</th>
</tr>
</thead>
<tbody>
<tr>
<td>An integrated method for legislation and regulations from their design to their use in e-government services and law enforcement</td>
</tr>
</tbody>
</table>
1. Abstract

Successfully governing today’s ever more complicated and interconnected society can at times be a challenging and daunting task. Legislation and regulations, arising from a complex democratic political process, are the formal expressions of binding agreements on conflicting and at the same time common interests in society. Yet, the vast majority of the constituency bound by the legislation and by the regulations has neither means nor wish to directly understand and apply this large body of knowledge, and therefore entrust professionals and government agencies with the task of representing their individual or common interest within or without the boundaries of legislation. Hence, the effectiveness of the legislation in solving problems in a modern society depends on many factors among which its formal qualities, adherence to technical legislative requirements, absence of internal conflicts, but also on its implicit understanding and achieved compliance by the constituency, on the cost of legislation enforcement by government agencies and on the realization of intended effects and the avoidance of unintended effects.

Many of the challenges presented are not unique to government, but also occur in other so-called normative systems such as insurance, banking and technological industries, albeit in a slightly different nature like insurance policies and business contracts.

In this chapter, an integrated method is outlined, that will demonstrate how the quality of legislation design, the enforcement of legislation and the service provided to the constituency by government agencies can be improved simultaneously. If the government is to operate efficiently, clearly, information and communication technology (ICT) will be an indispensable means in achieving this goal, providing it cooperates well with the equally indispensable intelligent and social human professionals. An efficient, service-oriented government can only be realized if automated information systems are fully integrated with the work processes of government professionals, and the whole is viewed as an integrated organization.

The legislation and regulations form the guidelines and the benchmark for the operation of this organization. Using the legislation and regulations as a starting product, the POWER-method introduced in this chapter, is intended for the legislation design stage up to the implementation stage, in which conforming citizens’ services and enforcement processes are implemented. These services and enforcement processes are then appropriately and consistently executed by automated systems or professionals, or usually by a smart combination of both. Operational cooperation between legislation design and legislation implementation is achieved by formalizing legislation and regulations, resulting in an advisory product about quality and enforceability of legislation in the design stage; the quality and speed of the implementation of legislation is enhanced based on the same formalization of legislation, resulting in supporting products for the service and enforcement processes.
2. Introduction: the participative democracy, the information society and the role of the government

Today’s European society is becoming more complex at an increasing pace. Primary drivers for this phenomenon are the increasing pace at which new technology is applied to enhance business productivity and customer service, the evolution towards a multicultural, more open and international society with changing common values, the European integration, increasing levels of education, democratic involvement and representation by interest groups etc. Whether the government follows or steers this phenomenon, more complex legislation and regulations are unavoidable to cope with a greater diversity in society. An example is the definition of husband and wife as household partners, ranging from taxes over the social system to civil legislation. It can no longer be assumed that partners are simply bound to another by marriage from the ceremonial date “till death do us part”. Hence, the definition of partners needs to be adjusted to this changing reality in society. The adjustments may lead into much and sometimes heated political debate. One needs to consider incorporating a definition into the legislation, of partners not bound by some formal agreement such as marriage or even registered partnerships, whether exclusively for a pair of man and woman or not, whether enduring or not. The definition, and the legislation and government practice based thereon, must avoid unwanted side-effects for the financial and social situation of both individuals in case of a divorce, for the financial situation of single-income households and for the inappropriate use or abuse of partnership for fiscal motives or obtaining a permanent-residential status. This could very well result in different definitions of partnership for different legislative domains. Consequently this apparent complexity would have to be explained to the general public.

The increasing complexity of legislation also tends to make it more difficult to avoid and trace inappropriate use or abuse of legislation. In fiscal legislation, there is an obvious interest for the individual to contribute as little taxes as possible, sometimes resulting in a cops and robbers game with government tax agencies. It has been observed that transparent legislation and enforcement, and clear and readily available government services will increase the compliance of most individual taxpayers. Enhancing this evolution will enable the government tax agencies to check taxpayers more selectively, giving each taxpayer “the attention he deserves”. At the same time, using automated technologies for formal inspection will enable the tax inspectors to divert more attention to informed field inspection. Eventually, the tax-filing process will be easier for compliant taxpayers, and tougher on taxpayers with less noble intentions.

Yet, legislation alone is insufficient. It is an important, indispensable instrument in the hands of government agencies, but useless if it is not understood and applied by the constituency, or if it cannot be enforced for economical or technological reasons. In most European societies, a widening of the political attention span is observed from the creation of legislation to the law enforcement of legislation, to the treatment of the constituency by government agencies, and to the effects on the behavior of the constituency. An example is traffic regulations, where, in the political debate, much attention is paid to the regulation enforcement and organization of police agencies, and ultimately to the effects of legislation, infrastructure and enforcement on the behavior of drivers, cyclists and pedestrians and the number and type of casualties. Another example is fiscal legislation, where more attention is paid to the cost of enforcement, the duration of implementation, the service-oriented
treatment of taxpayers and the administrative overhead for businesses. The political attention for the enforcement of legislation and the behavior of the constituency also impacts the design of legislation itself. Obtaining insight and predicting the effect of new legislation on an overall scale, and on a target group scale, is needed during the legislation design stage. This insight can enhance the ability of the legislation to obtain the intended effect and avoid unintended effects. At the same time, the political debate will then be hopefully more scientifically instrumented.

A last tendency is the increasing scarcity of legislation experts in government agencies, who have the ability and experience to keep up with the legislation and practice in their domain. Frequently, these experts are continuously busy involved in several ongoing developments, ranging from government policy development to implementation and enforcement of new legislation, leaving them almost no space for new tasks. European demographic evolution tends to reinforce this scarcity of expertise within 5 to 10 years, when much expertise will be lost with experts retiring at an alarming rate. This evolution may impact the capacity of government agencies to design and implement legislation timely and consistently.

Considering the aforementioned forces in European societies, it is important for governmental bodies and agencies to keep up with or even lead in the use of new technologies as a means for governing their more complex, diverse and quickly evolving societies. The challenges presented have led the Dutch Tax and Customs Administrations (DTCA) to develop a method for designing and implementing legislation and regulations named POWER. POWER has researched recent developments in information and communication technology, knowledge technology and organizational science, including the new communication medium internet, in order to create an integrated approach to design and implement legislation and regulations in government agencies. The method has been successfully applied to several practical real-life problems within the DTCA since 1998. Starting September 2001, a European Community research and demonstration project, conveniently named E-POWER, is proving the applicability of and researching adjustments to the method outside of the DTCA and outside of the government. This project is a joint effort of the DTCA with a large Belgian insurance company Fortis, and a number of technology and knowledge providers, such as my employer Application Engineers, O&i Management Partners, LibRT, MEGA international and the juridical faculty of the University of Amsterdam’s juridical faculty.
3. POWER context, objectives and required methodological features

3.1. Context

An example: the DTCA, as many government agencies, is a large organization, of about 200030500 employees. The DTCA’s most important task is the law enforcement of fiscal legislation, and some parts of related, social and environmental legislation in the Netherlands. The Netherlands, as a society, exhibits all the mentioned features: a complicated, multi-cultural, open and international society of some 5,800,000 tax-payers (figures 2001). Other important tasks of the DTCA are providing service-oriented information to the tax-payers and, being a governmental body within the Ministry of Finance, advising on new legislation and adaptations of existing legislation. The enforcement and related services are divided over 3 so-called large process areas: massive treatment of tax taxpayers with automated systems (mass processing), office and field treatment of selected tax taxpayers (intensive observation and detection) and services to tax taxpayers (services). An important objective of the DTCA is to treat as many tax filings as possible automatically, hence cheaply, while at the same time performing a selective scanning of those tax filings and fiscal entities that need to be checked more thoroughly in the office and field treatment. A second objective is to facilitate the compliance of tax payers to the legislation, by providing ample, tax-payer oriented and readily available information through the DTCA’s front-office. The front-front office is comprised of office locations throughout the country, receiving visitors, phone calls and mail, but also includes several national call-centers and an accessible and frequently-frequently used web-site. A strategic project aims to integrate all the information obtained and used throughout all front-office channels, and establish the connection with back-office information systems.

The DTCA is therefore in a strategic position to cooperate within the design and adaptation of legislation, up to its enforcement and related services to the tax payers. By also realizing an operational cooperation between DTCA departments and knowledge professionals of different disciplines, benefits can be obtained throughout the process of designing legislation and regulations up to the implementation of law enforcement processes and services to the tax payer. An early assessment of new legislation, for example, enables the DTCA to suggest improvements for enforceability, before the legislation is put into effect. The operational cooperation also enables a faster implementation cycle, so the organization has the capability to put new legislation into effect more quickly.

Many other organizations face similar challenges, both government agencies and businesses such as insurance and banking companies, and technological industries. Although the legislation binding insurance companies is designed by government bodies, cooperation on an operational level may be possible. Insurance companies then have to make sure that their insurance policies comply with legislation and are clear and transparent for their customers. Customer service, as opposed to enforcement of the policies, will be relatively more important.

Government agencies that have a strictly executive task, where legislation is designed by other government bodies, can also realize enhanced implementation capabilities by tracking the development of new legislation closely, and cooperating with other government bodies on an operational level whenever possible. Usually, interpretation of legislation by the government agency,
and consequently case law, will also influence the decisions in enforcement and service processes. The context of the POWER method is defined as a regulation-intensive integrated organization of automated systems and knowledge workers, established to service customers and enforce the defined regulations. A formal analysis of legislation and regulations enables the cooperation of such an organization, government agencies, insurance, banking and industrial companies to both participate on the operational level in the design of legislation, and implement the legislation and regulations in enforcement and customer service processes. This abstraction is explained in figure 1.

The POWER method is applied in a process at the interface between the policy making process and the law enforcement and service provision processes. The latter are the most important processes in most governmental organisations. It should be stressed that case law and policy maker in the law enforcement organisations themselves also have impact on the law enforcement and service provision processes. The policy making process often starts when a problem is recognised and new legislation will be needed. After new legislation has been drafted or adaptations are made to already existing legislation these changes are discussed at the different political gremia (board of ministers, second chamber and first chamber) Feedback from the law enforcement and service provision processes play an important role when evaluating this policy making process. The results of these processes however are influenced strongly by information streams and the applications available. The POWER approach is consequently focussed on the advisory processes and the implementation of the law enforcement processes. The POWER-method starts with a preliminary step, i.e. formalising the

---

**Figure 1**: Position of the POWER method in the advisory and implementation process
law. This can be the law itself, possibly in draft form, additional regulations, case law, or policy statements. Normally concept legislation is the starting point since we try to adjust to the political process. The speed of this process may however vary form draft to draft. The speed of the POWER-approach must therefore meet the fastest political decision-making process (some times this takes place within one or two days).

By means of the formal descriptions of the law two activities can be executed: anomaly checking and simulations. Anomaly checking provides us with a list of anomalies or potential problems that would be met when the law was to be enforced. Simulations provide us with insights in the desired or undesired legal effects that would result form implementing the law. The results of these activities are translated into suggestions for change and fed back to the legislation drafters on a very short notice. Even if these suggestions are not effectuated in a new draft it is important for the law enforcement bodies to be aware of the potential problems that cohere with that law because sometimes processes may have to adapted to cope with these problems.

The formal descriptions of the law may further be used for designing the decision support systems and the document management systems that are developed to support law enforcement and service provision to the citizen. When the draft legislation has already been formalised this way the definite legislation can be transformed into the implementation process very quickly. Operational cooperation with the policy process is realized by taking the legislation or concept legislation being considered, and describing it formally. Legislation includes all documents that influence decisions in the enforcement and service processes, and may range from new or existing legislation, small adaptations to legislation to executive decisions and case law. Using the formal description, the legislation can be investigated for anomalies, e.g. potential reasoning defects, or simulated for intended and unintended effects. In the advisory process adaptations can be suggested to the legislation that will enhance the quality of the legislation. Even when the legislation is already approved, or when the suggested adaptations are not accepted, it is important to detect anomalies and effects early to enable the implementation of the legislation. Executive decisions may be required to ensure consistent implementation in such a case.

Using the same formal description, a unique interpretation of the legislation can be used for the development of decision support systems, for incorporation in document information systems or automated systems. These systems are needed to implement the enforcement and related service of the legislation. In the next section, the objectives of the POWER method within the regulation-intensive context are elaborated.

3.2. Objectives

A competitive advantage or an enhanced organization capability results from applying the method when the following objectives are realized:

- Improvement of the quality of legislation and regulations
- Improvement of the accessibility of legislation and regulations
- Fast implementation of legislation and regulations in operational business processes (time-to-market)
- Cost-effective implementation of legislation and regulations in operational business processes (cost-of-ownership)
• Efficient use of scarce expertise throughout the organization
• Unique and consistent interpretation of regulations throughout the organization, enhancing the quality of law enforcement and customer service

These objectives are discussed in the following subsections.

3.2.1. Quality of legislation and regulations

The quality of legislation and regulations can be evaluated from three perspectives: absence of defects, law enforceability, and effectiveness in obtaining intended effects and avoiding unintended effects. Legislation and regulations can be viewed as structured (books, chapters, articles, parts, sentences...), normative texts that contain mutual references. Within this structure, adaptations are made over time. Each adaptation has a (possibly unbounded) period of effectiveness. By making a formal analysis of a set of legislation and regulations in a specific domain, anomalies can be detected. Simple examples of anomalies are inconsistent structure and references to non-existent texts. More complicated examples are inconsistent, incomplete or circular reasoning. Semantic examples of anomalies can be found in vague terms, open-evaluative terms and open-texture terms. Anomalies are potential defects in legislation and regulations. They require the attention of a domain expert or legislation designer, firstly because automated detection cannot accurately prove every anomaly to be a defect or not. Secondly the anomaly may have been introduced on purpose, in order to enable a political compromise, or in order to delegate government agencies the task of developing accurate interpretations that can evolve over time.

Law enforceability is influenced by the availability of information about businesses or individuals at government agencies, or the administrative overhead of obtaining that information from individuals and businesses, by the transparency and clarity of the definitions and norms used in the legislation, by the total duration and cost of processing filings and applications etc. An early insight into these critical success factors for legislation and regulations can not only alleviate the planning of the implementation process of new legislation, but may also result in a higher legislation quality or a better business process design for handling filings and applications.

Legislation and regulations are usually intended to achieve a defined effect, e.g. alleviating or solving a problem, or may entail the risk to obtain an unintended effect. Again, an early insight into these critical success factors can alleviate the planning of the implementation process and lead to better legislation quality, especially in situations where detection of attempted fraud or abuse of legislation is important in the enforcement processes.

3.2.2. Accessibility of legislation and regulations

Compliance to the law is one of the aims of law enforcement organisations. Compliance can only be achieved if citizens have access to the law and regulations. Making these legal sources accessible can be achieved in many ways using the internet amongst them. The latter doesn’t need to be limited to publication of electronic documents e.g. on web-sites. A more advanced way of making legal sources accessible to the public is providing online services making use of intelligent decision support systems and knowledge based systems. These systems allow citizens to check their situation against the law and their consequent duties will follow from the reasoning process incorporated in these systems. If these systems can be made available synchronous to the implementation of new law the chance of abuse or unintended effects will decrease.

In order to make legislation and regulations accessible to the constituency, a distinction must be made according to both the acquired knowledge and the desired knowledge of the target group.
of the legislation. The target group may consist of professionals within or without the government agencies, who desire a broad knowledge of the legislation. They have to learn the legislation by practice or by theory, according to their learning styles. When using a decision support system, professionals require an explanation of the conclusions, based on the legislation and the concepts within it. The target group consisting of the non-professional constituency is interested in the application of legislation to their particular situation only, or to the situations that may arise from decisions they have to make only. They do not desire a legal explanation or a broad knowledge of the legislation. However, especially if the intended effect of the legislation is to alter the behavior of the constituency, it is important for the constituency to understand what are the advantages and disadvantages of an individual decision based on the legislation. Only if this understanding is obtained, can the legislation actually obtain the intended effect, otherwise the behavior of the constituency will remain unaltered. In some cases, the intended effect can also be obtained through legal professionals inside or outside government agencies, who are advising the constituency on their individual decisions.

### 3.2.3. Fast and cost-effective implementation of legislation and regulations

The ‘time to market’ of new legislation normally takes more than two years from drafting to full implementation in all working procedures and automated systems. This seriously puts restrictions on the regulating power of the government. Especially court decisions (i.e. case law) should be implemented in a very short period of time. This will prevent us from similar case being brought to court that could already be treated as the similar cases. A formal description of the law and generation facilities that help us to generate legal application from them will not only reduce the time to market but will save implementation costs as well. The capabilities of government agencies can be enhanced if the continuous implementation of new legislation into enforcement and service processes becomes a mentality instead of a strain on the government agency. To realize this goal, the project-based implementation of legislation must be cost-effective, and each project needs to follow a systematic process for preparing the agencies and the constituency. Furthermore, the implementation projects must not take too much time from start to finish, because the speed of evolution within the government must match the increasing speed of evolution in society. If the speed of evolution in government agencies is too low, the problems in society can no longer be solved or alleviated by implementing new legislation.

### 3.2.4. Efficient use of scarce expertise and unique and consistent interpretation of regulations throughout the organization

The quality of law enforcement is defined as the satisfaction of the constituency with the adoption of the principles of:

- equality before law;
- predictability of law enforcement and;
- proper use of authority by law enforcement agencies.

Equality before the law is obtained when the individual treatment of the constituency by government agencies, is consistent throughout the jurisdiction. Large government agencies usually apply legislation with different jurisdiction and have several offices in the jurisdiction. The decisions made by these government agencies are embodied in the automated systems they operate and in the education and the day-to-day work of the professionals in the organization. Ensuring a single
consistent interpretation of all applicable legislation is not self-evident, and can only be realized by operational coordination of the implementation of law enforcement. At the same time, the expert knowledge on legislation is usually a scarce resource in the organization. The knowledge can be more efficiently used by operational coordination in expertise groups, during implementation, but also during enforcement and service.

Special care is needed when implementing legislation in automated systems, because these types of systems require formal and precise specifications in order to operate correctly. Legislation and regulations that influence the decisions of automated systems is not sufficiently precise, and require a unique interpretation established within coordinated expertise groups. Furthermore the automated systems must be frequently maintained to embody the evolution of legislation and regulations, but also of the interpretation thereof. The speed at which this maintenance can be conducted is critical to keeping up a high quality of law enforcement.

Predictability of law enforcement is also related to consistency between service processes and enforcement processes. Individuals and businesses can only make justified decisions if the application of the legislation to their situation is predictable. This predictability can be found from the legislation itself, but also by obtaining the interpretation of the legislation in their situation from government services. Therefore, the service and enforcement process must maintain consistency in their interpretation of legislation, throughout all the front-office and back-office channels they use.

The proper use of authority by law enforcement agencies, lastly, requires consistency between the legislation and the decisions made by government agencies in individual cases. Each individual decision must be justifiable by law. This is an important factor for a reliable and democratic operation of government agencies.

3.2.5. European objectives: assist in harmonization

Within the European context, the application of the POWER method to each country’s legislation can also provide insight into the consistency of legislation across those countries and the application of legislation in international situations. Realizing this goal can enable the harmonization of legislation across the internationalizing European market in specific projects.

3.3. Features in the method


Iteratief: de kwaliteit van de producten wordt verhoogd door te werken met een aantal terugkoppellussen. De methode houdt er dus rekening mee dat bestaande producten in tweede en volgende iteraties verbeterd zullen worden, en maakt geen onderscheid tussen eerste en volgende iteraties in het tot stand komen van de producten.

Traceerbare producten: dit kenmerk dient verschillende doelen, en ondersteunt in de eerste plaats de onderhoudbaarheid van die producten in volgende iteraties of volgende projecten (bijv. bij wijziging van wetgeving of bedrijfsploos). De traceerbaarheid wordt ook benut in de communicatie die in de methode gevoerd wordt, bijvoorbeeld naar wetgevers toe om op basis van de wettekst uit te leggen waar onvolkomenheden optreden, of naar eindgebruikers om op basis van de wetgeving uit te leggen
hoe een toepassing tot een gegeven conclusie is gekomen.
Hergebruik producten: de modellen die in één gegeven project zijn opgebouwd, kunnen vaak ook voor andere toepassingen worden ingezet. Omdat we projectmatig werken, betekent dat wel dat nagegaan moet worden of de status van het model nog actueel is (de modellen worden niet op systematische basis onderhouden). De kenniscomponenten kunnen ook in meerdere toepassingen worden gebruikt, hoewel hier ook technologische factoren de herbruikbaarheid kunnen beperken.
Precisie – Abstractie: de modellen en toepassingen moeten de eenduidigheid van interpretatie (rechtsgelijkheid, rechtszekerheid) vaststellen binnen de context van de organisatie Belastingdienst. Dit betekent ondermeer dat ze 100% accuraat moeten zijn. Toch is het niet mogelijk om op basis van de wetgeving meteen alle details te modelleren. Er wordt dus in eerste instantie tot op een logisch niveau geabstraheerd. Het logische niveau kan dan vanuit andere bronnen, of in andere modellen verlijnd worden tot een praktisch bruikbaar rekenmodel. Het betekent ook dat in zekere zin de modellen redundante begrippen bevatten, die uit andere, meer concrete begrippen kunnen afgeleid worden met rekenregels. Deze meer concrete begrippen, en de rekenregels die gebruikt worden om vandaaruit het abstracte begrip te bepalen, worden vastgelegd op een dieper niveau van abstractie om de complexiteit in eerste instantie onder controle te houden.
Integreren met ontwerp en uitvoering: De methode zal alleen gebruikt en ingebed raken in de organisatie als ze goed integreert met andere bedrijfssprocessen, zowel qua informatiestromen als qua timing. We bekijken met name het totstandkomen van wetgeving, en het inrichten van bedrijfssprocessen voor de uitvoering.
Aansluiten bij standaarden: Instrumentatie en inbedding zijn ook afhankelijk van de mate waarin de methode aansluit bij de facto standaarden. Uitbreidingen worden aangebracht wanneer ze voldoen aan de law of parsimony (“Non sunt multiplicanda entia praeter necessitatem”, William of Occam), zodat instrumenten en analisten van een ruime markt kunnen gekozen worden. Met verassend weinig uitbreiding kan een marktstandaard als UML worden ingezet om juridische modellen te maken.
Het zwaartepunt van POWER dient zich dus te bevinden in het adviseringsproces naar wetsontwerp toe, en in het implementatieproces van de uitvoering. De POWER-methodiek begint met een voorbereidende stap, namelijk het formaliseren van de wet- en regelgeving. Dit kan conceptwetgeving of definitieve wetgeving zijn, maar ook kleine wijzigingen van beleid of in jurisprudentie. We starten doorgaans met conceptwetgeving, omdat we in de advisering willen meelopen met het politieke traject, waarvan de snelheid erg kan variëren. De methode moet dus op de hoogst mogelijke snelheid gedimensioneerd zijn.

De regelgeving wordt als een gegeven beschouwd. Het beïnvloeden van de totstandkoming van regelgeving valt buiten de doelstellingen, omdat dit een politiek en intensief proces is. Wel kan hierbij vrijblijvende ondersteuning geboden worden. Regelgeving moet breed geïnterpreteerd worden, en kan ook uitvoeringsbeleid of jurisprudentie omvatten. Tegelijk met de regelgeving ontstaat het bedrijfprocesmodel.

In eerste instantie wordt in een project relevante regelgeving blok per blok geformaliseerd. De verschillende blokken worden dan met elkaar geïntegreerd. Op dat moment is een “redeneermodel” ontstaan, dat dan kan gecombineerd worden met redeneerintensieve taken in het bedrijfprocesmodel.

Het model kan vervolgens gevalideerd worden met experts om te kijken of de redenering correct verloopt t.o.v. de regelgeving of de intentie van de regelgever. Parallel kan het model geverifieerd worden op redeneerdefecten met kennistechnologische technieken.

Via een generatiestap kunnen we ook software maken die de redenering uitvoert. Met deze software kunnen we individuele gevallen simuleren en de uitkomsten valideren, of kunnen we simulaties doen. De gegenereerde software, of in andere technologieën gemaakte software, kan vervolgens ingebouwd worden in toepassingen voor de uitvoering.
5. An Example: E-POWER Life Annuity

Stuk wet
Stuk model
Prentje van Wet in XML / Glossary
Stuk procesmodel
Evt. Rapportage onvolkomenheden
Evt. Scherm toepassing
6. Instruments for the POWER Method

Goal: speed up the process (throughput time), make it more cost-effective
How: Structuring, NLP, Use of existing tools and standards, Repository, Verification
7. Reflections

In een globaal overzicht ziet het POWER concept er zo uit: neem de wet- en regelgeving, en de processen en taken in de uitvoeringsinstantie. POWER levert vervolgens suggesties voor de advisering wet- en regelgeving, voor de bedrijfsprocessen; binnen het bedrijfsproces kunnen documentaire producten en toepassingen worden gepositioneerd die ondersteunen bij de uitvoering.

Bij de Belastingdienst wordt POWER gehanteerd als een geïntegreerde aanpak, waarin juristen, fiscalisten en informatici samenwerken om te adviseren in het wetsontwerp, of om de implementatie van de uitvoering te realiseren.

In de geschiedenis van POWER werden een aantal projecten gerealiseerd, waarin werd aangetoond dat de aanpak goed werkt en een goed samenwerkingsmodel is voor die verschillende disciplines, zowel voor zuivere adviseringsprojecten, als voor gedeelten van implementatieprojecten, als voor gecombineerde projecten.

Het resultaat daarbij is een betere regelgeving, die ook beter toegankelijk kan worden gemaakt voor doelgroepen en betrokkenen.

Het implementatietraject kan daardoor sneller, consistent en goedkoper worden uitgevoerd, en ook de uitvoering zelf zal een hogere kwaliteit bereiken door de gerealiseerde consistentie.

De aanpak is toepasbaar in verschillende situaties: bij het wetsontwerp, maar ook voor de “vulling” van e-government met regelgeving, of bij het implementeren van complexe regelgeving in front- en back-office.

De volgende stappen die POWER zal nemen, zijn het uitbouwen van de instrumenten en de brede inbedding in de organisatie bij de Belastingdienst, en anderszijds op zoek gaan naar draagvlak buiten de Belastingdienst en buiten de overheid. Ongetwijfeld zal dit nog leiden tot uitbreidingen en verfijningen van het concept.
8. References

ACM
IEEE
XML aankondiging
Jurix etc.