

Annexes

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Annex A

Data tables

Annex A contains the set of tables which hold the data provided by tax administrations in response to the 2020 and 2021 International Survey on Revenue Administration (ISORA). It covers the 58 jurisdictions that participate in the 2022 edition of the OECD's Tax Administration Series.

The first set of tables contains a number of indicators derived from the data submitted via the ISORA survey (tables starting with "D"). The formulae and data points used for calculating the indicators are shown below each of these tables.

The second set of tables contains the raw ISORA 2020 survey data. Those are the tables starting with "A".

The last two tables hold external data points that were used to calculate some of the D-table indicators. Those tables start with "E".

Table D.1

Revenue related ratios

Jurisdiction	Revenue collected by the Tax Administration (in %)														
	Revenue collected to total government revenue			Revenue collected to GDP			Tax collected including SSC to GDP			Tax collected excluding SSC to GDP			Non tax revenue to total revenue collected		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	70.1	67.1	71.7	23.5	22.4	24.0	21.6	20.6	22.2	15.5	15.1	16.6	7.9	7.7	7.5
Australia	58.7	61.7	57.0	21.0	21.4	20.6	20.9	21.4	20.6	20.9	21.4	20.6	0.1	0.0	-0.1
Austria	46.8	46.5	44.2	22.9	22.9	21.6	22.9	22.9	21.6	22.9	22.9	21.6			
Belgium	48.5	47.5	45.8	24.9	23.7	23.0	24.0	22.9	21.8	24.0	22.9	21.8	3.7	3.5	5.2
Brazil	61.4	59.4	61.0	18.8	18.7	17.9	18.8	18.7	17.9	12.9	12.8	12.0			
Bulgaria	67.3	67.0	67.8	23.2	23.4	23.8	22.8	23.0	23.3	14.4	14.4	14.5	1.6	1.6	1.7
Canada	46.9	48.7	51.5	19.2	19.8	21.5	19.1	19.5	21.2	15.9	16.3	17.6	1.0	1.3	1.2
Chile	72.8	72.3	70.3	17.4	17.1	15.5	17.4	17.1	15.5	17.4	17.1	15.5			
China (People's Republic of)	77.1	78.7	80.6	21.8	21.9	20.4	21.3	21.2	19.8	18.5	17.3	16.1	2.5	2.9	3.0
Colombia	44.3	46.2	48.0	13.3	13.6	12.7	13.3	13.6	12.7	13.3	13.6	12.7			
Costa Rica	82.1	74.6	76.0	10.9	11.3	10.6	10.9	11.3	10.6	10.9	11.3	10.6			
Croatia	68.5	67.6	66.0	31.7	32.1	31.7	31.7	32.1	31.7	20.1	20.5	19.9	0.0	0.0	0.0
Cyprus	44.7	45.7	46.1	17.5	18.1	18.2	17.5	18.1	18.2	17.5	18.1	18.2			
Czech Republic	38.3	38.2	36.2	15.9	15.8	15.1	15.8	15.7	15.0	15.8	15.7	15.0	0.7	0.5	0.1
Denmark	85.4	81.2	86.6	43.8	43.5	46.0	43.8	43.5	46.0	39.8	39.4	41.8			
Estonia	88.7	85.8	87.1	34.5	34.3	35.5	33.9	33.8	35.0	20.8	20.4	20.8	1.7	1.6	1.2
Finland	56.0	56.0	56.5	29.4	29.3	29.3	29.4	29.3	29.3	29.0	29.0	28.8			
France	48.1	48.6	50.3	25.7	25.4	26.4	21.8	22.3	23.3	21.8	22.3	23.3	15.1	12.2	11.8
Georgia	85.0	81.0	80.7	22.4	21.9	20.3	22.4	21.9	20.1	22.4	21.9	20.1			0.8
Germany	44.6	44.5	42.3	20.6	20.7	19.7	20.6	20.7	19.7	20.6	20.7	19.7			
Greece	55.3	62.7	58.5	27.3	30.1	28.6	24.8	25.4	22.8	24.8	25.4	22.8	9.0	15.6	20.3
Hong Kong (China)	54.8	57.8	53.8	11.6	12.0	11.3	11.6	12.0	11.3	11.6	12.0	11.3			
Hungary	75.1	74.9	76.1	32.9	32.7	33.1	32.9	32.7	33.1	22.2	22.1	22.7			
Iceland	58.6	59.8	60.4	26.2	25.0	25.3	26.2	25.0	25.3	22.8	21.8	22.3			
India	26.6	28.4	29.1	5.3	5.6	5.3	5.3	5.6	5.3	5.3	5.6	5.3			
Indonesia	59.5	60.4	55.7	8.9	8.5	6.9	8.9	8.5	6.9	8.9	8.5	6.9			
Ireland	82.7	84.1	85.8	21.1	20.8	19.2	20.2	19.8	18.2	16.8	16.4	15.2	4.3	4.8	5.5
Israel	61.8	61.8	62.0	22.2	21.7	21.5	22.2	21.7	21.5	22.2	21.7	21.5			
Italy	47.7	47.3	49.7	22.0	22.2	23.7	22.0	22.2	23.7	22.0	22.2	23.7			
Japan	29.0	29.5	29.2	9.9	10.1	10.2	9.9	10.1	10.2	9.9	10.1	10.2			
Kenya	88.6	91.8	67.7	15.4	15.4	11.2	14.4	14.4	11.2	14.4	14.4	11.2	6.6	6.7	0.1
Korea	65.3	64.7	62.7	15.0	14.8	14.4	14.9	14.8	14.3	14.9	14.8	14.3	0.4	0.4	0.3
Latvia	86.4	86.9	87.1	32.3	32.4	33.4	30.7	30.8	31.7	19.7	19.4	19.9	4.7	4.7	5.0
Lithuania	53.0	60.8	58.4	17.9	20.7	20.4	17.0	19.8	19.5	17.0	19.8	19.5	5.3	4.3	4.3
Luxembourg	56.1	57.7	55.6	25.3	26.1	24.3	25.0	25.8	24.1	25.0	25.8	24.1	1.2	1.2	0.8
Malaysia	44.6	42.1	38.7	9.0	9.0	7.8	9.0	9.0	7.8	9.0	9.0	7.8	0.0	0.0	0.0
Malta	76.0	78.1	74.9	28.2	28.1	26.8	28.2	28.1	26.8	20.8	20.6	18.6	0.0	0.0	
Mexico	70.6	69.8	72.6	16.6	16.5	17.6	13.0	13.1	14.3	13.0	13.1	14.3	21.4	20.6	18.8

Table D.1

Revenue related ratios (continued)

Jurisdiction	Revenue collected by the Tax Administration (in %)														
	Revenue collected to total government revenue			Revenue collected to GDP			Tax collected including SSC to GDP			Tax collected excluding SSC to GDP			Non tax revenue to total revenue collected		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Morocco	71.1	70.3	62.6	18.6	18.0	17.9	18.6	18.0	17.9	18.6	18.0	17.9			
Netherlands	77.8	77.3	79.9	33.4	33.7	32.8	32.6	32.8	31.9	20.8	21.6	21.0	2.1	2.5	2.9
New Zealand	72.9	77.0	69.8	27.2	28.1	26.0	26.9	27.6	25.8	26.9	27.6	25.8	1.0	1.8	0.7
Norway	53.6	56.7	63.3	29.9	32.2	32.2	29.7	32.0	31.9	25.7	27.9	27.9	0.7	0.8	0.9
Peru	83.8	83.3	85.0	16.3	16.6	15.2	16.1	16.4	15.0	14.1	14.4	13.0	0.9	1.2	1.1
Poland	43.2	42.4	31.5	17.8	17.4	13.1	16.5	16.0	11.1	16.5	16.0	11.1	7.6	7.9	15.6
Portugal	55.9	55.9	55.4	24.0	23.8	24.0	23.8	23.7	23.9	23.8	23.7	23.9	0.6	0.6	0.4
Romania	88.2	88.8	86.3	25.7	25.7	25.0	24.2	24.4	23.8	14.0	13.8	13.2	5.7	5.0	4.6
Saudi Arabia	11.7	12.5	19.1	3.6	3.9	5.6	3.6	3.9	5.6	3.6	3.9	5.6			
Singapore	55.7	57.3	64.7	9.9	10.3	11.4	9.9	10.3	11.4	9.9	10.3	11.4			
Slovak Republic	38.2	37.7	37.2	14.8	14.8	14.9	14.6	14.7	14.9	14.6	14.7	14.9	1.8	0.9	0.1
Slovenia	81.9	83.0	79.6	36.2	36.3	34.7	36.0	36.1	34.5	20.7	20.5	19.1	0.6	0.6	0.5
South Africa	87.7	87.1	90.9	23.2	23.5	23.0	23.0	23.3	22.8	22.7	23.0	22.4	0.6	0.7	0.9
Spain	44.2	43.6	41.7	17.3	17.1	17.3	17.0	16.8	17.0	17.0	16.8	17.0	2.0	2.0	1.8
Sweden	93.2	93.7	98.5	46.2	45.5	48.0	46.2	45.5	48.0	31.7	31.1	33.1			
Switzerland	23.8	24.3	22.0	7.7	8.0	7.4	7.7	8.0	7.4	7.7	8.0	7.4			
Thailand	49.0	49.6	46.4	10.4	10.4	9.7	10.4	10.4	9.7	10.4	10.4	9.7			
Turkey	53.7	51.9	57.1	16.5	15.6	16.5	16.5	15.6	16.5	16.5	15.6	16.5			
United Kingdom	76.8	77.2	81.9	27.9	27.8	29.5	27.7	27.7	29.3	21.7	21.7	22.8	0.7	0.6	0.7
United States	48.5	48.4	42.9	14.6	14.6	13.2	14.6	14.6	13.2	9.1	8.9	7.2			

StatLink  <https://dx.doi.org/10.1787/888934311335>

Please see the tables referred to in the formulas below for relevant notes.

Formula	Total net revenue collected [A.2] / Total government revenue [E.2] * 100	Total net revenue collected [A.2] / GDP [E.2] * 100	(Total net revenue collected [A.2] - Non-tax revenue [A.6]) / GDP [E.2] * 100	(Total net revenue collected [A.2] - Non-tax revenue [A.6] - Social security contributions [A.6]) / GDP [E.2] * 100	Non-tax revenue [A.6] / Total net revenue collected [A.2] * 100
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Table D.2

Tax structure and SSC proportions

Jurisdiction	PIT to total revenue collected			CIT to total revenue collected			VAT to total revenue collected			SSC to total revenue collected			Other taxes to total revenue collected			Excises (domestic) to total revenue collected		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	6.7	7.5	8.6	14.8	15.0	13.7	31.9	31.4	28.9	26.2	24.9	23.3	10.4	11.5	15.5	2.2	2.0	2.5
Australia	52.1	52.5	54.9	25.3	25.8	23.5	15.9	15.3	14.9				0.8	0.9	1.0	5.7	5.5	5.8
Austria	39.1	40.0	40.1	10.4	10.3	7.7	33.3	33.1	33.7				17.2	16.6	18.5			
Belgium	40.1	39.5	43.4	17.0	17.0	13.3	27.1	27.7	25.9				12.0	12.3	12.2			
Brazil	10.4	11.3	11.7	15.4	15.4	15.4	23.2	21.0	20.2	31.2	31.6	32.6	18.9	19.7	19.2	0.9	0.9	0.8
Bulgaria	12.7	12.5	12.8	9.2	9.2	9.1	39.1	39.0	38.2	36.4	36.7	37.3	1.0	0.9	1.0			
Canada	52.2	52.1	51.5	16.3	16.5	15.4	10.0	9.5	10.6	16.3	16.2	16.7	3.3	3.5	3.9	0.9	0.9	0.8
Chile	8.1	8.7	10.2	35.1	33.6	30.0	48.7	48.7	51.3				1.7	2.4	2.0	6.3	6.6	6.5
China (People's Republic of)	6.9	4.8	5.6	17.8	17.3	17.4	38.9	35.8	33.8	12.8	18.0	18.2	15.7	15.3	16.2	5.4	5.9	5.8
Colombia	9.3	8.9	10.2	39.5	37.9	38.3	42.6	43.0	42.3				5.6	7.1	7.1	3.0	3.1	2.2
Costa Rica	12.4	12.6	14.8	23.4	22.6	23.6	38.0	38.6	42.4				15.6	16.5	10.3	10.6	9.7	8.8
Croatia	10.9	11.3	11.9	7.0	7.2	7.9	42.4	42.6	40.2	36.8	36.0	37.3	3.0	2.9	2.7			
Cyprus	15.4	14.6	17.6	21.9	21.4	23.9	48.1	48.9	44.8				14.6	15.2	13.7			
Czech Republic	25.5	26.9	27.0	21.0	20.9	19.5	48.0	47.2	49.7				4.7	4.5	3.6			
Denmark	47.8	48.7	47.9	6.2	6.7	5.6	22.0	23.2	21.4	9.2	9.4	9.3	3.0	1.3	5.9	11.7	10.6	9.9
Estonia	15.8	16.1	17.4	5.8	5.3	4.7	25.9	25.8	25.4	38.0	38.9	40.1	1.0	1.0	1.0	11.7	11.2	10.2
Finland	44.2	43.8	45.9	8.7	8.6	6.9	25.9	26.9	26.2	1.1	1.0	1.7	9.3	9.4	8.9	10.8	10.2	10.5
France	12.0	11.6	12.2	4.5	5.4	6.0	28.2	28.2	26.8				40.2	42.5	43.3			
Georgia	32.5	32.2	33.2	7.4	8.0	9.2	39.2	42.8	38.0				19.2	15.6	17.1	1.8	1.3	1.6
Germany	44.6	45.2	46.8	14.0	13.2	11.4	33.8	33.9	33.2				7.6	7.7	8.7			
Greece	16.5	18.9	20.2	6.1	6.6	2.7	29.2	28.5	26.6				24.6	17.5	16.9	14.5	12.9	13.3
Hong Kong (China)	22.9	22.1	21.3	40.6	47.1	49.2							36.5	30.8	29.5			
Hungary	15.3	15.6	16.0	2.7	2.0	2.6	27.6	29.2	29.5	32.6	32.4	31.3	14.1	13.3	13.0	7.8	7.6	7.6
Iceland	24.6	25.6	28.3	9.5	8.6	8.7	31.0	31.8	30.7	12.9	12.8	12.0	22.0	21.1	20.2			0.0
India	40.7	40.6	45.8	57.0	58.3	53.1							2.3	1.1	1.2			
Indonesia	11.2	12.0	15.5	45.9	45.1	39.9	40.9	40.8	42.0				2.0	2.1	2.6			
Ireland	31.0	30.9	32.0	15.1	14.7	16.5	20.7	20.5	17.4	16.2	16.5	15.8	4.8	4.7	5.3	7.9	7.9	7.6
Israel	36.3	37.0	38.9	14.6	14.3	12.8	32.9	32.8	32.7				9.7	9.5	9.8	6.5	6.4	5.7
Italy	43.1	43.2	42.0	7.5	7.6	7.2	22.8	23.1	26.2				26.6	26.1	24.6			
Japan	34.1	35.2	35.0	21.7	21.8	19.7	29.0	28.0	30.1				15.2	15.0	15.2			
Kenya	25.4	24.9	30.8	11.2	10.7	15.1	24.9	25.9	30.3				26.1	25.1	14.3	5.9	6.8	9.5
Korea	29.7	29.3	33.6	25.1	25.4	20.1	24.6	24.8	23.3				8.7	9.1	12.1	11.5	11.0	10.6
Latvia	18.3	19.6	18.4	3.2	0.5	2.1	26.1	26.7	25.8	34.1	35.4	35.5	2.6	2.4	2.4	10.9	10.7	10.7
Lithuania	22.6	34.1	34.9	8.5	7.5	7.7	43.5	37.3	35.4				2.8	2.3	2.4	17.4	14.5	15.2
Luxembourg	36.8	35.9	39.8	22.5	24.0	19.3	24.4	24.1	24.7				15.1	14.8	15.5			
Malaysia	25.4	27.9	25.9	68.8	66.0	67.3							5.8	6.0	6.9			
Malta	24.8	25.8	28.8	18.2	18.9	15.1	25.3	23.9	22.2	26.4	26.5	30.4	5.3	4.8	3.5			
Mexico	22.0	21.9	22.6	20.8	19.9	20.2	23.7	23.1	24.0				3.3	3.0	3.1	8.9	11.4	11.2
Morocco	21.3	21.4	21.6	25.3	24.9	26.2	43.1	42.6	42.2				10.4	11.1	10.0			

Table D.2

Tax structure and SSC proportions (continued)

Jurisdiction	PIT to total revenue collected			CIT to total revenue collected			VAT to total revenue collected			SSC to total revenue collected			Other taxes to total revenue collected			Excises (domestic) to total revenue collected		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Netherlands	23.3	24.0	25.2	9.2	9.5	8.0	20.3	20.6	21.3	35.5	33.3	33.0	9.6	10.1	9.6			
New Zealand	45.5	45.0	47.1	18.9	19.8	15.4	34.1	33.0	36.3				0.5	0.5	0.5			
Norway	31.6	30.6	29.5	7.5	7.3	8.9	27.8	26.6	27.9	13.3	12.8	12.6	10.4	14.1	12.0	8.7	7.8	8.2
Peru	11.2	11.5	14.2	21.7	21.7	18.9	39.9	37.9	38.2	12.3	12.1	13.5	11.2	11.7	10.4	2.9	3.9	3.7
Poland	15.7	16.4	21.0	9.2	10.0	13.6	46.3	45.4	23.4				2.1	2.2	2.9	19.1	18.2	23.6
Portugal	27.1	26.6	29.2	13.8	13.4	11.5	35.4	36.5	35.6				12.6	12.2	12.5	10.5	10.7	10.8
Romania	9.2	8.5	9.2	7.4	7.6	6.1	24.3	24.1	23.1	39.9	41.1	42.5	1.7	2.2	3.0	11.6	11.6	11.7
Saudi Arabia				15.5	14.8	12.2	52.0	50.1	59.8				20.7	23.0	17.2	11.8	12.1	10.8
Singapore	21.4	22.3	23.1	32.8	33.7	34.4	21.8	21.2	20.9				24.0	22.7	21.6			
Slovak Republic	24.2	25.3	25.5	21.0	19.4	19.3	47.6	49.0	49.7				5.4	5.4	5.4			
Slovenia	14.8	14.9	15.4	5.1	5.7	4.7	22.6	22.0	21.7	42.3	42.9	44.4	5.2	5.1	5.3	9.4	8.8	8.1
South Africa	37.3	37.5	41.7	17.7	16.3	16.9	24.0	24.7	27.3	1.5	1.5	1.6	15.9	16.3	7.9	3.0	3.1	3.7
Spain	39.7	40.8	45.3	11.9	11.2	8.2	33.6	33.6	32.6				3.0	2.4	2.4	9.8	10.0	9.7
Sweden	34.1	32.7	33.3	8.6	9.7	8.7	20.0	20.0	21.1	31.3	31.5	31.1	0.0	0.0	0.0	6.0	6.0	5.8
Switzerland	20.0	19.7	23.0	20.2	20.4	23.2	40.7	38.9	42.4				19.1	21.0	11.3			
Thailand	18.8	19.2	22.1	42.8	45.4	40.0	33.9	30.9	33.0				4.5	4.5	4.8			
Turkey	22.4	24.2	19.1	12.7	11.7	12.6	28.7	26.8	27.7				14.7	15.5	15.8	21.5	21.8	24.9
United Kingdom	30.7	30.9	30.5	8.8	8.5	8.3	21.2	21.6	21.6	21.5	21.5	22.3	13.7	13.5	13.3	3.4	3.4	3.4
United States	52.4	51.0	43.6	6.8	7.3	7.4				37.6	38.7	45.9	0.8	0.5	0.6	2.4	2.5	2.5

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Please see the tables referred to in the formulas below for relevant notes.

Formula	Income tax - individuals [A.3] / Total net revenue collected [A.2] * 100	Income tax - corporate and other entities [A.3] / Total net revenue collected [A.2] * 100	"Value added tax [A.4] / Total net revenue collected [A.2] * 100"	Social security contributions [A.6] / Total net revenue collected [A.2] * 100	Other taxes [A.4] / Total net revenue collected [A.2] * 100	"Excises (domestic) [A.4] / Total net revenue collected [A.2] * 100"

Table D.3

Resource ratios

Jurisdiction	Resource ratios														
	Population per FTE			Labor force per FTE			Recurrent cost of collection (in %)			Salary cost as percent of operating expenditure			ICT operating cost as percent of operating expenditure		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	3018.0	2920.2	3013.3	1394.0	1356.6	1274.4	1.1	1.1	1.1	94.7	94.8	94.7	0.3	1.1	0.6
Australia	1370.0	1456.8	1522.4	726.8	775.3	797.3	0.9	0.9	0.9	55.2	53.8	51.7	13.0	12.2	13.9
Austria	1121.9	1123.5	1153.4	583.9	584.8	591.4	0.7	0.7	0.7	86.0	86.1	86.7	22.2	23.3	9.0
Belgium	726.2	738.9	740.1	323.5	330.4	327.5	0.8	0.8	0.8	80.6	81.0	82.7	4.5	4.3	4.9
Brazil	16269.5	18288.5	19800.6	8197.5	9312.1	9300.7	0.4	0.4	0.4	72.5	72.8	74.4	2.9	3.1	3.2
Bulgaria	890.8	884.6	874.7	421.9	428.3	409.0	0.8	0.8	0.9	85.3	85.3	87.7	3.3	17.4	5.9
Canada	932.1	915.2	910.2	511.8	505.0	490.0	1.1	1.1	1.2	74.3	74.0	76.2	14.4	16.3	16.2
Chile	3762.4	3779.8	3857.2	1886.7	1897.6	1787.8	0.7	0.7	0.7	89.1	89.9	87.4	9.0	10.0	11.9
China (People's Republic of)	1895.1	1954.5	1990.3	1069.5	1096.3	1094.4	D	0.5	0.5	D	59.1	62.9	D	1.6	1.6
Colombia	7289.2	6839.6	6728.8	3850.9	3588.8	3279.9	0.8	0.8	0.8	83.0	83.6	85.1	5.0	7.0	2.9
Costa Rica	5218.6	5398.5	5579.5	2553.0	2746.8	2677.8	1.2	1.1	0.9	47.2	46.0	62.7	22.5	22.9	6.2
Croatia	1035.2	1042.6	1056.7	454.5	458.6	463.5	0.6	0.6	0.7	64.0	63.7	62.9	19.0	18.0	19.6
Cyprus	1152.5	1192.0	1263.8	575.7	601.6	637.0	1.0	1.0	1.0	79.5	81.1	81.3	1.6	1.5	1.6
Czech Republic	684.0	700.6	714.4	350.9	357.2	359.1	1.4	1.3	1.5	61.7	62.0	62.3	9.7	10.5	13.5
Denmark	723.3	680.8	678.2	372.3	354.1	351.5	0.7	0.8	0.9	51.7	46.3	45.8	22.0	25.7	28.1
Estonia	1710.2	1788.3	1811.0	913.1	948.6	951.2	0.3	0.3	0.3	73.6	72.5	76.2	0.2	0.3	0.4
Finland	1108.0	1104.8	1080.4	551.0	550.0	540.2	0.6	0.6	0.6	62.3	62.8	61.9	23.8	23.9	27.1
France	1465.1	1503.1	1516.5	664.6	679.2	675.9	0.6	0.6	0.6	86.4	89.2	89.1	5.7	5.7	5.7
Georgia	1940.9	1832.6	2143.1	1001.1	932.2	1092.0	0.4	0.4	0.4	81.1	82.6	86.7	2.4	3.2	4.5
Germany	765.2	767.3	768.3	402.0	405.1	400.4	1.2	1.2	1.4	90.4	88.0	88.6	10.6	11.1	12.7
Greece	1306.3	1256.6	1293.1	584.7	565.2	573.3	0.7	0.6	0.7	87.2	87.5	87.0	0.1	0.4	2.0
Hong Kong (China)	2612.6	2598.6	2557.9	1389.0	1364.0	1301.8	0.5	0.5	0.6	87.1	86.8	86.3	10.8	10.7	6.9
Hungary	691.7	713.1	740.1	334.9	346.7	359.3	1.1	1.2	1.1	66.4	57.6	61.6	D	D	D
Iceland	1560.7	1425.2	1420.3	942.0	851.4	836.4	0.4	0.5	0.6	77.7	75.8	70.6	13.4	13.7	12.8
India	32031.1	32415.7	D	11547.3	11736.6	D	0.6	0.6	0.7	59.8	55.8	61.4	10.9	12.3	8.0
Indonesia	5903.5	5817.8	5917.9	2924.2	2919.4	2912.5	0.5	0.5	0.5	38.8	41.3	47.9	1.7	0.4	2.1
Ireland	987.7	979.0	1002.0	484.1	482.1	486.9	0.5	0.5	0.5	71.3	70.9	70.4	2.2	2.1	2.5
Israel	1383.2	1347.3	1863.9	638.8	619.0	836.4	0.9	0.9	0.7	59.3	59.0	66.6	12.0	12.3	9.1
Italy	1596.2	1676.6	1807.3	687.7	723.9	761.1	0.8	0.8	0.8	57.3	60.2	53.6	9.2	9.5	8.9
Japan	2273.0	2265.9	2251.0	1227.9	1235.4	1228.6	1.3	1.2	1.3	79.9	78.4	78.9	7.0	7.1	7.3
Kenya	19240.9	18376.1	17566.6	8631.9	8295.5	7755.3	0.7	0.6	0.8	88.6	87.8	67.2	0.2	0.4	3.1
Korea	2533.7	2477.2	2458.6	1389.6	1367.3	1346.0	0.6	0.6	0.6	72.6	72.7	73.7	5.8	6.2	6.5
Latvia	719.4	714.6	725.8	373.3	367.4	375.0	0.9	0.8	0.8	64.7	67.5	66.3	14.0	13.3	7.6
Lithuania	987.5	1050.8	1070.8	519.1	552.8	561.4	0.6	0.6	0.6	83.5	84.8	86.4	14.2	15.9	13.4
Luxembourg	539.0	537.7	514.5	268.4	271.6	260.5	0.8	0.8	0.9	85.8	83.4	84.0	1.8	2.0	2.3
Malaysia	2446.1	2418.4	2488.0	1204.4	1194.5	1222.6	1.7	1.7	2.1	71.4	69.6	71.1	7.0	6.5	7.8
Malta	1316.9	1369.7	1447.1	643.3	679.0	721.8	D	D	D	D	D	D	D	D	D

Table D.3

Resource ratios (continued)

Jurisdiction	Resource ratios														
	Population per FTE			Labor force per FTE			Recurrent cost of collection (in %)			Salary cost as percent of operating expenditure			ICT operating cost as percent of operating expenditure		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Mexico	3584.8	3859.1	4025.2	1598.1	1749.6	1685.2	0.3	0.3	0.3	78.9	79.3	82.2	4.7	4.9	54.9
Morocco	7085.4	7384.4	7621.4	2343.1	2446.8	2379.3	0.4	0.4	0.4	81.9	79.8	80.9	10.9	9.6	7.8
Netherlands	873.1	850.7	853.7	467.6	459.7	459.5	0.7	0.8	0.9	73.9	65.2	66.1	19.9	23.0	25.3
New Zealand	954.4	1018.7	1076.3	536.8	570.3	602.9	0.7	0.6	0.9	49.4	49.4	52.4	10.6	13.1	14.2
Norway	903.4	883.4	760.6	476.2	467.4	401.1	0.6	0.5	0.6	74.4	74.9	77.7	19.3	20.6	20.0
Peru	4616.7	4766.2	4605.0	2657.2	2773.8	2260.1	0.9	0.9	1.0	68.7	69.6	73.2	10.9	11.7	11.3
Poland	826.0	815.4	800.7	400.0	393.4	384.1	1.1	1.1	1.7	81.8	84.0	75.2	1.1	1.1	D
Portugal	1064.6	1042.3	1064.3	545.3	535.9	536.1	1.0	1.0	1.1	78.6	79.2	81.8	5.2	5.7	5.0
Romania	948.7	981.7	999.9	441.1	456.9	464.9	0.9	0.9	1.0	89.7	91.9	94.8	D	D	D
Saudi Arabia	11718.6	12070.6	19351.8	4875.1	5067.8	8035.3	1.0	1.3	1.0	53.0	53.1	68.6	9.8	13.2	4.1
Singapore	2950.6	3005.0	2938.4	1828.2	1857.6	1794.6	0.8	0.8	0.8	60.7	61.3	60.5	26.7	26.4	26.8
Slovak Republic	953.1	974.7	973.4	481.9	491.3	485.5	1.5	1.7	1.8	61.3	59.9	65.0	7.0	4.2	8.2
Slovenia	658.8	667.6	669.5	329.6	328.7	326.0	0.7	0.7	0.8	83.2	82.4	80.6	9.3	10.2	10.8
South Africa	5683.2	6157.5	6552.7	2256.7	2452.8	2402.2	0.7	0.6	0.6	68.9	70.0	68.2	0.9	0.8	0.3
Spain	2303.4	2273.7	2279.6	1135.3	1120.5	1097.6	0.5	0.5	0.6	81.6	82.8	82.6	5.5	5.1	4.9
Sweden	1063.7	1098.6	1092.0	564.5	583.1	577.7	0.4	0.4	0.4	73.4	71.9	75.0	21.1	19.2	20.5
Switzerland	8062.8	7860.0	7866.0	4691.3	4550.9	4516.7	0.5	0.5	0.5	62.2	64.8	65.1	20.5	15.8	15.8
Thailand	3142.6	3204.7	3182.9	1761.1	1779.0	1754.8	0.5	0.6	0.6	74.3	74.8	75.6	5.3	5.1	5.1
Turkey	2138.3	2194.4	1884.4	852.7	876.4	722.1	0.5	0.5	0.7	83.9	88.3	81.4	4.3	4.1	1.8
United Kingdom	1132.8	1236.1	1234.8	585.2	640.6	638.2	0.6	0.6	0.6	62.9	63.4	62.7	17.3	16.7	11.2
United States	4445.6	4463.8	4348.3	2251.8	2274.9	2179.7	0.4	0.4	0.4	73.0	74.3	75.0	24.7	25.2	24.2

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Please see the tables referred to in the formulas below for relevant notes.

Formula	Population [E.1] / Total FTEs [A.8]	Labor force [E.1] / Total FTEs [A.8]	Total operating expenditure [A.7] / Total net revenue collected [A.2] * 100	Salary [A.7] / Total operating expenditure [A.7] * 100	Information and communication technology [A.7] / Total operating expenditure [A.7] * 100
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Table D.4

Staff allocation by function and location

Staff allocation by function and location															
Jurisdiction	Percentage staff allocated to registration, taxpayer services, returns and payment processing			Percentage staff allocated to audit, investigation and other verification			Percentage staff in enforced debt collections and related functions			Percentage staff in all other functions			Percentage staff in headquarters		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	6.7	6.3	11.6	27.0	26.6	36.7	23.2	23.0	15.0	43.1	44.1	36.7	15.0	17.0	17.0
Australia	14.2	12.1	16.1	28.9	30.7	28.7	7.2	7.2	6.9	49.7	50.0	48.3	11.0	11.0	11.0
Austria	23.6	23.8	23.7	50.9	50.4	50.5	5.0	5.1	5.0	20.6	20.8	20.7	2.8	2.8	2.6
Belgium	40.1	40.5	42.4	39.1	38.7	36.4	9.6	9.6	10.2	11.2	11.3	11.0	12.0	12.0	11.0
Brazil	29.2	29.2	18.2	25.1	25.1	14.3	19.2	19.2	21.7	26.5	26.4	45.8	7.3	5.5	5.4
Bulgaria	4.7	4.6	22.7	45.9	45.4	45.3	9.8	9.8	9.7	39.6	40.2	22.3	21.0	22.0	10.0
Canada	21.7	22.4	25.3	24.5	24.3	25.3	25.3	26.0	26.8	28.5	27.3	22.6	27.6	27.7	29.0
Chile	16.5	16.5	17.1	45.8	45.7	45.7	0.0	0.0	0.0	37.6	37.8	37.1	23.0	23.0	26.0
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D	0.2	0.2	0.2
Colombia	23.6	23.6	24.9	39.7	39.7	18.8	14.8	14.8	19.8	21.8	21.8	36.5	17.5	17.5	25.4
Costa Rica	10.4	10.9	14.2	47.2	44.9	37.1	11.4	12.0	17.5	31.0	32.2	31.1	26.0	28.0	27.0
Croatia	52.5	52.2	52.3	20.2	20.2	19.6	13.2	13.2	13.2	14.1	14.4	14.9	8.0	9.0	9.0
Cyprus	35.4	35.4	34.6	36.2	36.2	36.8	16.7	16.6	16.8	11.7	11.7	11.8	16.0	16.0	17.0
Czech Republic	43.0	43.3	44.4	21.0	20.9	21.6	6.6	6.6	6.7	29.4	29.2	27.4	1.0	1.0	1.0
Denmark	21.1	20.4	13.5	20.4	19.8	19.0	18.7	18.5	17.5	39.9	41.4	50.0	8.4	8.0	7.0
Estonia	37.5	31.5	31.8	43.3	48.5	44.5	6.7	7.5	8.8	12.4	12.4	14.8	17.6	17.6	12.0
Finland	18.2	18.0	19.0	23.2	23.1	26.5	2.3	2.2	2.1	56.3	56.7	52.4	15.0	17.0	16.0
France	28.3	28.7	28.8	24.5	24.5	22.8	19.3	18.9	19.0	27.9	27.9	29.3	3.7	3.8	3.9
Georgia	23.3	23.9	20.3	44.5	43.3	61.9	3.3	3.0	6.1	29.0	29.9	11.7	6.0	9.0	11.0
Germany	22.7	22.7	22.2	36.8	35.3	35.9	7.6	7.5	8.0	32.9	34.6	33.9	6.5	6.8	7.1
Greece	D	D	D	D	D	D	D	D	D	D	D	D	14.3	11.3	16.5
Hong Kong (China)	64.1	63.9	63.9	8.4	8.3	8.2	7.8	7.7	7.6	19.7	20.2	20.3	10.9	10.8	10.9
Hungary	23.6	23.9	24.2	34.9	34.3	34.7	23.5	23.5	22.9	18.0	18.3	18.2	41.2	43.6	42.9
Iceland	56.6	48.6	D	16.4	17.0	D	0.0	11.5	D	27.0	22.9	D	72.0	61.0	
India	D	D	D	D	D	D	D	D	D	D	D	D			
Indonesia	22.9	23.4	31.4	15.5	16.9	31.8	1.5	1.5	1.6	60.1	58.3	35.2	14.4	13.3	10.2
Ireland	39.1	43.8	43.8	36.5	39.7	40.4	10.5	11.2	10.9	13.9	5.2	4.9	32.4	30.4	27.0
Israel	27.2	26.7	25.4	24.0	25.4	39.6	7.2	6.9	10.2	41.7	41.0	24.9	21.0	20.0	20.0
Italy	30.5	30.8	30.7	36.1	36.2	35.7	2.6	2.6	2.7	30.8	30.5	30.9	6.2	6.1	6.2
Japan	D	D	63.4	D	D	0.0	D	D	20.4	D	D	16.2	1.7	1.8	1.8
Kenya	20.0	20.0	10.5	50.0	50.0	53.9	30.0	30.0	25.1	0.0	0.0	10.5	30.0	40.0	10.0
Korea	53.5	54.2	57.4	21.7	21.5	20.6	6.4	6.0	9.3	18.4	18.3	12.7	4.3	4.5	4.6
Latvia	44.0	41.4	41.5	29.4	30.8	31.0	8.4	8.3	7.9	18.3	19.5	19.7			
Lithuania	50.2	36.7	36.6	27.0	39.1	38.8	6.1	6.2	6.3	16.7	18.0	18.3	47.0	50.0	51.0
Luxembourg	12.6	13.3	12.9	60.4	59.8	60.0	6.4	6.2	6.0	20.7	20.7	21.0	19.9	19.7	20.7
Malaysia	29.0	31.3	32.5	29.7	29.0	24.2	9.3	9.2	10.9	31.9	30.5	32.3	14.8	14.4	13.2

Table D.4

Staff allocation by function and location (continued)

Staff allocation by function and location															
Jurisdiction	Percentage staff allocated to registration, taxpayer services, returns and payment processing			Percentage staff allocated to audit, investigation and other verification			Percentage staff in enforced debt collections and related functions			Percentage staff in all other functions			Percentage staff in headquarters		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Malta	D	D	36.6	39.1	39.4	24.0	23.6	23.6	9.1	D	D	30.3	15.5	17.1	20.7
Mexico	9.7	10.2	10.3	29.7	29.8	29.3	17.6	16.7	16.7	43.0	43.3	43.7	12.0	12.0	23.5
Morocco	48.9	48.8	49.6	12.2	12.1	12.9	13.5	13.0	14.0	25.4	26.2	23.5	11.0	11.0	11.0
Netherlands	17.3	16.3	18.0	36.3	35.9	33.9	8.1	7.5	6.5	38.2	40.3	41.5	2.4	2.1	2.4
New Zealand	30.1	18.0	41.1	14.5	2.8	11.3	10.7	23.1	7.6	44.7	56.2	40.0	28.0	29.0	40.0
Norway	17.7	16.2	15.4	36.3	43.5	22.9	5.2	4.8	5.6	40.8	35.6	56.1	6.4	10.2	4.1
Peru	18.0	18.7	17.7	36.3	35.5	36.2	13.0	13.8	14.1	32.7	32.0	32.0	15.0	15.1	14.6
Poland	29.4	29.2	28.7	9.1	9.1	29.2	15.5	15.5	17.0	46.0	46.2	25.0	2.5	2.5	2.0
Portugal	53.8	55.0	55.1	19.0	18.5	18.2	11.8	11.5	11.9	15.4	14.9	14.8	18.4	18.1	17.4
Romania	24.7	24.5	21.9	26.9	25.7	25.1	13.8	14.7	17.0	34.6	35.1	36.1	10.9	10.4	10.9
Saudi Arabia	6.3	14.2	31.6	49.4	49.1	58.8	0.2	3.2	8.1	44.1	33.5	1.5	68.0	70.0	62.0
Singapore	41.0	40.3	38.7	20.3	20.5	20.8	10.6	11.0	9.8	28.1	28.2	30.7	28.0	28.0	30.0
Slovak Republic	40.7	41.4	41.3	26.4	26.6	26.6	5.0	5.1	5.1	27.9	26.9	27.0	6.6	6.4	6.4
Slovenia	40.0	40.8	41.4	21.8	21.5	21.9	15.6	15.4	15.3	22.6	22.3	21.4	14.4	14.1	16.2
South Africa	36.1	34.7	32.0	21.9	22.1	25.5	11.5	10.9	11.2	30.5	32.4	31.4	7.0	8.0	10.0
Spain	16.1	16.1	15.6	44.2	44.3	44.8	20.1	20.3	20.4	19.6	19.4	19.1	18.2	18.6	14.4
Sweden	38.8	38.1	37.3	25.1	32.4	15.4	2.3	2.3	2.0	33.8	27.2	45.3	6.3	7.5	20.5
Switzerland	7.4	7.8	6.3	25.0	25.2	24.8	6.0	6.0	5.8	61.6	61.0	63.1	22.4	22.8	21.9
Thailand	27.7	27.4	31.7	24.7	25.2	23.8	7.7	7.7	7.1	39.9	39.7	37.5	10.4	10.5	10.7
Turkey	D	D	D	D	D	D	D	D	D	D	D	D	1.2	1.9	1.8
United Kingdom	31.0	29.5	28.5	27.3	30.3	31.7	8.1	8.0	7.5	33.6	32.2	32.3	9.0	11.0	10.0
United States	37.6	38.9	38.4	28.3	26.8	26.2	11.8	11.5	11.6	22.3	22.7	23.9	6.3	6.4	7.1

StatLink  <https://dx.doi.org/10.1787/888934311392>

Please see the tables referred to in the formulas below for relevant notes.

Formula	FTEs in registration, taxpayer services, returns and payment processing [A.8] / Total FTEs [A.8] * 100	FTEs in audit, investigation and other verification [A.8] / Total FTEs [A.8] * 100	FTEs in enforced debt collection and related functions [A.8] / Total FTEs [A.8] * 100	FTEs in other functions [A.8] / Total FTEs [A.8] * 100	Percentage of staff in headquarter function [A.8]
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Table D.5

Staff dynamics

Jurisdiction	Staff dynamics					
	Hiring rate			Attrition rate		
	2018	2019	2020	2018	2019	2020
Argentina	0.6	8.1	0.5	4.9	2.9	2.2
Australia	7.8	5.6	21.6	9.4	11.6	11.6
Austria	4.5	2.8	3.4	4.2	4.8	5.4
Belgium	3.6	5.9	4.5	7.0	5.9	5.9
Brazil	0.0	0.0	0.0	4.3	10.8	4.5
Bulgaria	9.3	8.1	7.0	6.8	8.1	6.5
Canada	16.5	16.7	14.1	13.3	12.0	11.7
Chile	3.6	2.8	1.0	3.5	2.1	2.2
China (People's Republic of)	68.9	2.6	2.5	8.6	5.3	4.1
Colombia	3.9	11.1	6.0	2.9	3.4	2.7
Costa Rica	7.8	4.8	3.0	6.3	6.8	6.1
Croatia	3.2	3.0	2.0	4.8	4.5	5.0
Cyprus	2.0	4.8	2.8	5.3	3.6	4.7
Czech Republic	8.6	6.7	7.4	7.9	8.7	8.9
Denmark	25.2	16.3	22.6	8.8	9.5	9.7
Estonia	5.2	7.7	6.4	6.8	11.4	6.4
Finland	6.5	5.8	5.0	6.8	6.0	5.2
France	2.3	2.1	2.5	4.6	4.6	4.8
Georgia	9.3	8.8	3.6	4.1	3.2	2.8
Germany	D	D	D	D	D	D
Greece	2.1	5.4	2.2	2.3	2.1	2.7
Hong Kong (China)	8.1	7.4	8.2	6.7	7.4	7.1
Hungary	1.3	2.7	3.3	5.0	5.7	4.6
Iceland	10.7	25.4	6.3	8.0	6.0	8.1
India	D	D	D	D	D	D
Indonesia	7.1	4.3	1.1	1.9	1.8	1.7
Ireland	9.9	16.3	7.8	8.2	8.3	6.9
Israel	4.5	9.6	3.3	2.9	6.0	7.4
Italy	0.4	1.0	0.5	5.3	7.7	9.1
Japan	D	D	6.9	D	D	6.4
Kenya	13.7	19.2	5.0	3.6	4.7	3.6
Korea	D	D	0.5	D	D	0.0
Latvia	6.4	7.1	7.3	6.5	7.7	7.7
Lithuania	5.1	6.3	6.1	13.6	11.6	8.0
Luxembourg	12.8	6.2	9.7	5.5	4.3	4.3
Malaysia	4.7	6.0	3.7	5.5	3.5	3.1
Malta	3.2	4.6	4.7	4.1	4.6	6.0
Mexico	9.2	8.8	4.4	11.1	15.1	7.6
Morocco	0.8	0.8	0.4	2.8	3.7	2.4
Netherlands	6.6	10.5	8.0	4.5	5.3	6.4

Table D.5

Staff dynamics (continued)

Jurisdiction	Staff dynamics					
	Hiring rate			Attrition rate		
	2018	2019	2020	2018	2019	2020
New Zealand	11.3	8.1	11.2	16.3	13.0	14.6
Norway	6.6	6.9	22.5	7.7	8.6	7.0
Peru	9.1	13.7	9.6	9.6	15.0	6.4
Poland	8.4	5.5	5.4	4.0	4.2	7.5
Portugal	15.2	18.0	3.8	15.0	15.9	5.8
Romania	4.0	4.9	3.7	6.5	7.7	5.0
Saudi Arabia	16.8	4.5	14.6	3.6	5.8	5.5
Singapore	7.0	8.6	10.4	6.6	9.2	8.5
Slovak Republic	6.4	6.0	4.0	6.8	7.5	4.2
Slovenia	3.7	4.2	3.6	4.2	4.5	3.6
South Africa	8.0	4.2	2.4	9.5	9.1	7.2
Spain	3.6	5.8	5.6	4.4	4.0	4.4
Sweden	15.9	9.7	8.2	13.4	15.5	6.0
Switzerland	14.5	10.6	9.0	10.2	8.5	6.8
Thailand	8.5	4.5	6.6	5.8	6.2	5.7
Turkey	4.1	3.9	0.9	5.4	5.2	4.0
United Kingdom	6.6	9.4	9.5	12.5	10.7	9.7
United States	8.7	10.9	12.5	11.9	11.9	8.6

StatLink  <https://dx.doi.org/10.1787/888934311411>

Note: The ISORA survey allowed combined tax and customs administration to use their total workforce when responding to the questions underlying this table.

Please see the tables referred to in the formulas below for relevant notes.

Formula	Recruitments in FY [A.10] / ((No. of staff at start of FY [A.10] + No. of staff at end of FY [A.10]) / 2) * 100	Departures in FY [A.10] / ((No. of staff at start of FY [A.10] + No. of staff at end of FY [A.10]) / 2) * 100

Table D.6

Staff age distribution

Jurisdiction	Staff age distribution																	
	Percent staff younger than 25			Percent staff 25 to 34			Percent staff 35 to 44			Percent staff 45 to 54			Percent staff 55 to 64			Percent staff over 64		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	0.6	2.2	1.6	8.3	11.4	10.7	23.3	22.3	21.9	37.4	34.5	34.2	28.2	27.0	28.1	2.2	2.6	3.5
Australia	4.6	4.4	7.5	20.6	20.0	20.6	25.3	25.8	25.5	29.6	29.2	27.1	18.3	18.7	17.4	1.7	1.8	1.9
Austria	6.9	6.8	6.8	9.9	10.7	11.9	11.3	10.5	9.9	38.1	36.1	34.5	33.8	35.9	36.8	0.0	0.1	0.1
Belgium	1.2	2.2	2.9	16.2	16.6	16.6	20.1	20.5	21.4	29.8	28.9	28.4	32.5	31.4	30.4	0.3	0.4	0.4
Brazil	0.1	0.1	0.0	7.1	6.2	4.7	21.9	22.8	23.3	33.1	33.5	33.3	30.8	30.3	31.0	7.0	7.1	7.6
Bulgaria	0.8	0.6	0.4	15.5	15.8	13.2	28.1	26.1	23.9	34.4	35.6	37.2	20.4	20.9	23.9	0.8	1.0	1.5
Canada	5.1	5.9	6.0	17.8	19.2	20.0	25.0	25.2	25.3	30.0	28.0	27.0	19.8	19.3	19.2	2.3	2.4	2.5
Chile	0.7	0.6	0.4	17.7	16.5	14.7	32.3	30.6	28.9	28.1	30.4	32.7	16.5	16.9	17.5	4.7	5.0	5.7
China (People's Republic of)	4.7	3.3	3.8	18.7	20.3	21.1	21.5	19.7	18.1	43.0	41.5	39.9	12.2	15.2	17.1	0.0	0.0	0.0
Colombia	1.5	2.2	1.8	14.4	17.5	17.6	25.5	26.0	26.7	28.0	24.4	22.3	27.8	27.3	28.0	2.9	2.7	3.6
Costa Rica	1.0	1.3	1.4	17.4	14.9	15.7	22.8	29.9	31.4	25.8	29.7	30.0	20.5	23.1	21.0	12.5	1.1	0.4
Croatia	0.2	0.1	0.1	7.6	7.3	7.0	32.8	32.3	31.8	27.9	28.4	29.3	31.5	31.9	31.9	0.0	0.0	0.0
Cyprus	0.0	0.0	0.0	0.9	2.9	2.2	35.0	33.7	30.1	28.2	27.7	29.1	35.8	35.7	38.6	0.0	0.0	0.0
Czech Republic	1.1	0.8	0.8	11.8	11.2	10.8	24.1	22.1	20.8	36.2	37.0	37.6	25.2	27.0	27.8	1.6	2.0	2.2
Denmark	3.0	3.1	2.9	21.9	24.5	28.1	18.8	18.5	18.8	26.8	25.1	23.1	27.7	26.8	25.1	2.0	2.1	2.0
Estonia	2.4	3.5	3.1	20.7	18.7	17.1	25.1	24.9	24.9	24.5	26.1	26.7	21.9	21.7	22.2	5.4	5.1	6.0
Finland	2.1	2.6	2.3	16.5	17.9	18.8	20.3	20.7	21.8	25.0	24.0	23.3	34.8	33.6	32.3	1.2	1.2	1.4
France	0.9	0.8	0.9	10.7	10.9	10.9	20.9	20.5	20.4	32.0	32.4	33.0	34.9	34.6	33.7	0.7	0.9	1.0
Georgia	2.0	2.5	0.2	54.2	51.9	45.4	24.1	25.0	30.8	11.8	12.5	14.0	6.3	6.3	7.1	1.6	1.7	2.6
Germany	3.6	3.7	3.8	19.4	19.7	20.0	20.6	21.2	21.7	28.9	27.8	26.8	25.4	25.5	25.6	2.1	2.1	2.2
Greece	0.0	0.0	0.0	4.8	3.7	3.0	24.0	22.7	22.4	31.3	30.3	30.3	38.0	38.8	38.4	2.0	4.4	5.9
Hong Kong (China)	2.5	2.6	2.3	23.1	25.2	26.8	21.4	21.4	22.2	32.5	30.4	28.5	20.5	20.4	20.2	0.0	0.0	0.0
Hungary	1.2	1.5	1.9	17.6	15.2	13.3	38.4	36.7	34.6	30.8	34.3	37.4	12.1	12.3	12.7	0.0	0.0	0.0
Iceland	0.4	0.4	0.7	15.0	18.5	19.3	21.6	21.4	25.1	17.2	17.8	19.6	30.8	28.6	24.6	15.0	13.4	10.8
India	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	25.8	27.3	23.6	32.0	28.4	29.7	22.6	24.4	25.9	16.0	16.5	17.7	3.6	3.4	3.2	0.0	0.0	0.0
Ireland	0.9	2.0	1.9	11.7	13.6	13.3	27.3	27.7	28.4	25.8	25.8	26.1	33.8	30.2	29.1	0.5	0.8	1.2
Israel	2.2	2.0	2.2	18.0	20.4	20.0	21.6	21.2	21.5	27.0	25.5	24.0	26.5	25.9	25.6	4.7	5.1	6.7
Italy	0.0	0.0	0.0	3.4	2.9	2.5	21.4	20.9	20.3	28.2	29.8	32.0	42.8	41.6	41.2	4.1	4.7	4.0
Japan	D	D	8.3	D	D	21.3	D	D	18.5	D	D	32.4	D	D	19.3	D	D	0.1
Kenya	2.6	3.5	1.1	38.7	44.0	45.1	29.2	27.5	30.9	18.3	15.8	15.0	11.2	9.2	7.8	0.0	0.0	0.0
Korea	1.3	1.1	1.0	21.3	21.3	20.7	38.4	37.6	37.2	32.0	32.6	33.3	7.1	7.3	7.8	0.0	0.0	0.0
Latvia	1.0	1.2	1.6	18.2	16.7	15.5	29.9	30.4	31.3	28.8	29.0	28.6	21.1	21.6	21.9	0.9	1.1	1.0
Lithuania	0.6	2.0	1.0	14.0	13.6	11.4	19.2	21.1	21.1	27.7	30.1	27.3	36.6	31.8	37.5	1.9	1.3	1.6
Luxembourg	4.5	3.4	3.0	23.6	24.5	26.7	27.8	28.0	27.6	31.3	30.8	29.3	12.7	13.1	13.4	0.1	0.2	0.0
Malaysia	1.8	2.4	7.0	31.0	34.0	32.1	37.1	36.8	36.4	17.5	17.0	16.8	12.5	9.8	7.7	0.0	0.0	0.0
Malta	1.9	0.8	0.6	16.0	15.5	16.0	23.9	23.1	22.3	34.0	33.7	35.8	18.8	20.1	19.6	5.4	6.8	5.8
Mexico	3.5	4.1	2.8	33.9	33.1	32.3	26.4	26.3	27.1	23.8	23.8	24.1	10.4	10.7	11.5	1.9	2.1	2.2

Table D.6

Staff age distribution (continued)

Jurisdiction	Staff age distribution																	
	Percent staff younger than 25			Percent staff 25 to 34			Percent staff 35 to 44			Percent staff 45 to 54			Percent staff 55 to 64			Percent staff over 64		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Morocco	0.7	0.3	0.0	36.0	34.4	31.4	21.3	23.1	24.9	27.6	27.8	26.8	14.3	14.3	16.7	0.1	0.1	0.1
Netherlands	1.2	1.7	2.1	11.4	13.7	15.6	15.6	16.3	17.1	26.0	23.6	22.7	43.9	42.2	40.2	1.8	2.4	2.4
New Zealand	8.6	6.1	6.2	21.5	21.1	21.4	21.6	22.6	21.8	26.2	26.1	24.8	18.9	20.9	21.6	3.1	3.3	4.3
Norway	0.2	0.4	0.5	9.7	9.8	10.8	19.8	19.8	20.2	35.8	34.7	32.7	29.3	30.8	31.8	5.2	4.5	4.0
Peru	1.5	1.2	1.0	28.5	26.3	25.5	26.7	27.5	28.8	26.5	26.1	24.7	12.7	14.6	15.7	4.1	4.2	4.3
Poland	1.1	1.3	1.3	14.4	14.4	14.3	30.1	30.5	30.3	33.9	34.2	35.0	20.0	19.2	18.7	0.5	0.4	0.4
Portugal	0.0	0.0	0.0	0.9	0.8	0.7	17.3	13.7	10.5	33.3	34.6	36.4	46.2	47.3	47.7	2.3	3.5	4.8
Romania	0.3	0.2	0.0	6.4	5.8	3.5	27.8	25.6	21.4	43.5	45.6	50.5	21.9	22.6	24.1	0.2	0.2	0.5
Saudi Arabia	16.3	2.7	0.7	65.2	59.0	55.6	16.1	26.7	26.1	2.3	9.6	14.0	0.1	1.9	3.5	0.0	0.1	0.1
Singapore	0.8	1.4	2.3	29.7	27.7	29.3	32.2	33.4	33.0	19.6	21.2	20.9	15.9	14.6	13.4	1.8	1.7	1.1
Slovak Republic	1.1	1.2	1.0	15.5	14.8	14.2	29.0	27.8	26.6	32.6	33.8	34.5	21.2	21.7	22.5	0.6	0.8	1.1
Slovenia	0.1	0.1	0.0	6.6	6.2	6.1	19.6	19.2	18.2	47.7	45.9	44.5	25.7	28.0	30.3	0.3	0.6	0.8
South Africa	1.2	0.8	0.4	19.1	15.7	12.8	41.7	41.0	40.1	28.9	32.1	35.5	9.0	10.2	11.2	0.0	0.0	0.0
Spain	0.0	0.1	0.1	4.3	6.0	8.3	13.0	13.4	13.9	36.3	31.3	27.8	44.1	46.6	46.8	2.4	2.7	3.1
Sweden	1.4	1.3	0.7	20.6	19.5	19.2	25.6	25.6	26.1	26.6	27.3	27.2	24.3	24.8	25.0	1.5	1.6	1.8
Switzerland	8.3	8.7	8.4	20.8	21.7	21.2	30.4	28.1	26.9	34.1	35.2	35.4	6.3	6.2	8.1	0.1	0.1	0.0
Thailand	1.6	1.6	2.3	17.1	16.9	18.2	32.8	31.4	29.3	34.7	35.6	35.3	13.7	14.5	14.9	0.0	0.0	0.0
Turkey	0.6	0.4	0.5	30.8	30.8	34.9	19.0	18.7	22.6	32.9	29.3	24.6	16.7	20.5	17.3	0.0	0.4	0.1
United Kingdom	5.0	4.8	4.8	18.0	18.9	19.7	20.4	20.6	21.0	31.4	29.5	27.4	23.5	24.2	24.7	1.6	1.9	2.3
United States	1.3	1.7	2.7	10.3	10.5	11.6	20.5	21.3	21.7	29.9	28.3	26.4	30.6	30.6	29.9	7.4	7.6	7.7

StatLink  <https://dx.doi.org/10.1787/888934311430>

Note: The ISORA survey allowed combined tax and customs administration to use their total workforce when responding to the questions underlying this table.

Please see the tables referred to in the formulas below for relevant notes.

Formula	Under 25 years [A.12] / Staff employed at year end [A.10] * 100	25-34 years [A.12] / Staff employed at year end [A.10] * 100	35-44 years [A.12] / Staff employed at year end [A.10] * 100	45-54 years [A.12] / Staff employed at year end [A.10] * 100	55-64 years [A.12] / Staff employed at year end [A.10] * 100	Over 64 years [A.12] / Staff employed at year end [A.10] * 100
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Table D.7

Length of service

Jurisdiction	Length of service											
	Percent staff with less than 5 years of service			Percent staff with 5 to 9 years of service			Percent staff with 10 to 19 years of service			Percent staff with 20 or more years of service		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	8.9	14.5	9.8	13.3	4.1	8.8	22.3	30.8	31.6	55.6	50.6	49.8
Australia	26.2	25.5	35.4	17.9	18.4	15.6	40.3	40.2	30.6	15.6	15.9	18.4
Austria	12.5	13.2	14.3	7.8	7.7	7.5	8.9	9.3	10.9	70.7	69.8	67.4
Belgium	13.5	16.5	17.4	11.8	11.3	12.1	22.2	21.0	20.2	52.5	51.2	50.2
Brazil	D	D	D	D	D	D	D	D	D	D	D	D
Bulgaria	5.5	5.0	3.2	10.3	10.6	9.5	29.7	28.7	26.4	54.5	55.7	60.9
Canada	34.3	37.7	39.6	16.9	15.1	12.6	27.8	27.9	28.1	21.0	19.3	19.7
Chile	26.1	25.6	14.1	12.8	11.9	21.4	32.7	33.0	31.7	28.5	29.5	32.8
China (People's Republic of)	13.0	12.2	12.2	8.4	9.2	10.1	11.2	11.5	12.0	67.4	67.2	65.7
Colombia	47.8	43.8	54.8	10.7	12.7	6.1	1.6	3.3	6.1	40.0	40.2	33.0
Costa Rica	18.9	20.0	22.1	12.5	11.8	10.7	28.7	29.2	21.5	39.9	39.1	45.7
Croatia	4.4	4.7	4.9	4.8	3.3	3.9	27.5	28.6	27.2	63.4	63.4	64.0
Cyprus	5.9	9.1	8.6	11.0	6.1	4.7	34.6	39.0	35.3	48.5	45.8	51.4
Czech Republic	24.8	23.0	22.3	12.1	13.3	15.7	27.8	28.0	24.7	35.3	35.8	37.3
Denmark	47.5	52.6	58.5	1.5	3.0	5.6	33.2	27.8	23.0	17.8	16.6	13.0
Estonia	15.7	17.1	18.4	13.2	14.4	13.7	31.5	29.4	27.6	39.7	39.1	40.4
Finland	29.3	30.8	31.9	9.2	11.9	12.6	20.7	20.3	18.9	40.8	37.0	36.6
France	15.9	17.1	15.2	13.7	13.0	10.1	31.9	31.4	22.0	38.6	38.6	52.7
Georgia	14.2	20.6	20.7	50.2	47.5	55.7	25.8	22.6	20.7	9.9	9.3	2.9
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece	12.5	14.6	15.5	8.2	10.0	9.2	33.8	26.2	25.6	45.5	49.2	49.6
Hong Kong (China)	23.2	24.4	27.4	13.8	14.4	15.1	5.9	7.1	8.4	57.1	54.1	49.2
Hungary	9.4	7.7	7.5	20.2	19.6	19.0	36.7	36.6	35.4	33.7	36.1	38.1
Iceland	36.1	37.0	28.1	11.9	12.0	15.6	23.8	23.9	27.7	28.2	27.2	28.6
India	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	34.9	32.6	20.1	11.6	12.6	24.0	29.0	29.2	25.7	24.5	25.6	30.2
Ireland	19.4	27.1	28.1	3.7	4.9	7.5	30.3	25.2	21.7	46.6	42.8	42.7
Israel	16.8	19.6	24.6	14.1	14.2	12.7	17.1	17.5	16.9	52.0	48.8	45.7
Italy	7.0	5.2	6.0	7.0	10.3	11.2	25.3	22.8	24.9	60.6	61.7	57.9
Japan	D	D	14.8	D	D	9.8	D	D	19.7	D	D	55.7
Kenya	43.5	52.0	53.8	7.8	8.1	9.8	27.9	23.0	23.5	21.3	16.9	12.8
Korea	26.1	24.6	22.7	14.6	13.0	14.9	31.2	34.4	32.3	28.1	28.0	30.2
Latvia	17.7	17.1	17.0	8.3	11.0	13.9	43.0	39.7	36.2	31.0	32.1	33.0
Lithuania	24.8	25.6	28.4	25.5	27.8	27.1	21.3	25.3	23.0	28.5	21.3	21.5
Luxembourg	D	30.6	35.4	D	7.9	8.5	D	24.1	20.8	D	37.5	35.2
Malaysia	22.0	25.0	33.6	13.8	15.1	9.4	35.6	34.5	34.0	28.6	25.4	23.0
Malta	22.6	20.7	20.4	14.4	17.7	19.8	26.4	25.5	23.1	36.7	36.1	36.6
Mexico	34.4	33.3	29.1	19.9	22.1	24.1	27.8	21.7	22.8	17.9	23.0	24.0
Morocco	20.0	17.8	10.4	26.3	26.3	24.2	16.9	18.6	23.1	36.9	37.2	42.3

Table D.7

Length of service (continued)

Jurisdiction	Length of service											
	Percent staff with less than 5 years of service			Percent staff with 5 to 9 years of service			Percent staff with 10 to 19 years of service			Percent staff with 20 or more years of service		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Netherlands	14.6	17.8	23.9	5.4	8.2	8.3	20.4	18.6	16.2	59.6	55.3	51.6
New Zealand	33.7	29.9	28.6	16.7	31.7	20.4	30.3	20.3	29.6	19.4	18.1	21.4
Norway	16.2	17.0	20.2	19.8	16.9	14.6	22.1	25.1	27.6	41.9	41.0	37.7
Peru	33.4	29.9	29.9	16.5	17.5	18.3	17.4	17.8	16.1	32.7	34.7	35.7
Poland	6.7	7.2	7.0	7.9	8.4	8.6	26.1	26.3	26.8	59.3	58.2	57.7
Portugal	0.2	0.4	0.7	3.5	3.3	3.0	29.1	21.6	10.1	67.2	74.7	86.3
Romania	15.1	12.8	11.7	5.7	8.1	10.2	33.8	30.3	30.7	45.4	48.7	47.3
Saudi Arabia	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	18.5	19.3	23.3	19.9	19.3	17.8	25.6	26.2	23.8	36.1	35.2	35.1
Slovak Republic	19.7	20.4	19.1	15.4	15.5	17.1	25.0	23.1	22.4	39.9	41.1	41.3
Slovenia	3.6	3.8	3.5	4.4	4.5	4.6	14.1	14.3	14.4	77.9	77.4	77.5
South Africa	14.8	12.4	8.5	16.6	13.3	13.6	38.5	41.1	44.3	30.1	33.2	33.6
Spain	4.3	4.4	10.9	5.5	9.7	6.2	16.0	15.9	17.0	74.2	70.0	65.9
Sweden	33.5	31.3	29.1	18.5	20.5	22.3	25.3	24.8	22.5	22.7	23.4	26.1
Switzerland	29.2	47.0	29.0	20.9	25.2	15.2	28.2	6.6	25.8	21.7	21.1	30.0
Thailand	16.9	17.7	22.1	12.1	11.4	10.1	26.3	27.4	26.5	44.7	43.5	41.3
Turkey	19.1	17.8	13.8	15.5	20.5	29.7	11.3	10.9	12.8	54.1	50.9	43.7
United Kingdom	21.0	24.6	27.5	6.9	5.1	5.8	28.6	27.8	24.2	43.5	42.4	42.5
United States	16.6	20.0	23.5	18.2	13.6	9.8	31.3	33.7	33.0	33.9	32.7	33.7

StatLink  <https://dx.doi.org/10.1787/888934311449>

Note: The ISORA survey allowed combined tax and customs administration to use their total workforce when responding to the questions underlying this table.

Please see the tables referred to in the formulas below for relevant notes.

Formula	Under 5 years [A.13] / Staff employed at year end [A.10] * 100	5-9 years [A.13] / Staff employed at year end [A.10] * 100	10-19 years [A.13] / Staff employed at year end [A.10] * 100	Over 19 years [A.13] / Staff employed at year end [A.10] * 100
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Table D.8

Gender distribution and academic qualifications

Gender distribution and academic qualifications												
Jurisdiction	Percent staff who are female			Percent executives who are female			Percent staff with bachelor's degree or equivalent			Percent staff with master's degree or higher or equivalent		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	45.1	45.6	45.7	25.9	34.7	34.7	57.1	58.7	54.3	4.4	4.4	4.5
Australia	57.3	57.2	57.9	48.7	49.1	50.2	26.6	27.0	27.6	15.7	16.1	14.2
Austria	47.0	47.7	48.6	30.3	31.8	32.3	3.5	3.6	3.8	9.9	10.1	10.0
Belgium	52.1	52.1	52.4	37.1	38.2	39.3	34.5	34.5	35.7	31.4	33.1	33.9
Brazil	37.2	36.1	35.6	15.9	15.6	15.5	75.9	79.3	83.0	0.7	0.9	1.3
Bulgaria	74.2	74.6	74.5	50.0	50.0	50.0	11.0	11.0	11.9	77.2	77.2	77.7
Canada	59.8	59.4	59.0	48.9	49.4	48.2	D	D	D	D	D	D
Chile	52.2	52.4	52.3	46.8	46.3	47.7	60.8	60.7	62.8	16.4	16.6	16.5
China (People's Republic of)	38.2	38.0	38.2	11.1	10.6	11.5	67.8	69.0	70.2	6.3	6.8	7.5
Colombia	56.5	56.5	56.5	49.3	45.7	48.6	76.2	75.4	72.0	3.0	3.3	5.0
Costa Rica	58.9	58.6	57.5	58.6	61.4	51.7	79.1	77.6	73.3	10.6	8.2	4.8
Croatia	75.7	76.2	76.7	68.4	70.3	71.0	16.3	16.6	15.9	55.8	56.3	57.9
Cyprus	73.3	73.1	72.8	25.0	25.0	25.0	36.9	36.6	38.9	19.0	21.4	22.5
Czech Republic	80.7	80.7	80.9	39.7	39.1	41.0	9.2	9.6	10.1	37.4	37.8	38.2
Denmark	63.5	63.6	63.7	37.9	38.2	34.3	D	D	D	D	D	D
Estonia	72.9	72.9	73.3	50.8	53.6	52.2	11.2	12.3	11.8	25.4	24.6	23.2
Finland	74.0	73.7	73.2	52.5	50.0	46.2	20.5	21.5	24.0	31.0	31.5	33.0
France	59.4	59.0	58.7	25.8	27.0	28.5	28.6	27.8	D	22.5	22.4	D
Georgia	49.6	49.8	49.3	21.2	21.9	23.7	65.0	65.4	74.1	35.0	34.6	25.1
Germany	56.9	57.2	57.4	D	D	D	35.5	35.4	34.3	21.5	21.8	21.5
Greece	62.7	63.1	63.2	52.5	52.3	52.6	39.3	37.7	35.6	24.9	28.9	33.6
Hong Kong (China)	68.1	68.2	67.6	45.5	52.2	52.0	36.1	38.9	41.3	3.4	3.3	3.4
Hungary	63.6	63.3	62.6	31.6	38.7	36.8	65.7	67.1	56.5	D	D	12.3
Iceland	63.4	64.9	46.6	50.0	40.0	45.5	37.9	34.8	25.1	26.4	28.3	28.8
India	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	34.2	35.3	35.6	10.9	10.7	10.9	34.7	34.3	35.2	13.5	13.8	14.4
Ireland	60.9	61.0	61.1	41.4	50.2	52.5	38.5	39.2	35.7	6.5	6.5	8.8
Israel	51.2	47.2	54.4	31.7	34.3	37.1	35.3	38.1	33.7	19.9	20.0	23.1
Italy	49.7	50.2	49.7	32.1	34.0	35.1	3.3	3.4	3.7	45.9	47.8	51.9
Japan	D	D	22.2	D	D	7.8	D	D	D	D	D	D
Kenya	44.1	44.3	45.4	29.4	31.8	34.1	54.0	91.0	71.5	9.8	9.0	9.3
Korea	58.9	57.7	56.4	0.0	2.9	2.7	86.6	87.3	89.7	3.2	3.2	3.1
Latvia	74.4	74.3	74.4	71.2	70.2	74.0	26.1	27.5	62.9	30.2	30.2	31.2
Lithuania	53.9	72.5	83.5	65.2	67.7	75.6	49.3	38.7	37.5	50.7	61.3	48.3
Luxembourg	48.4	48.8	49.0	33.0	35.0	36.0	8.8	8.5	10.0	7.4	8.0	8.9
Malaysia	58.3	58.6	56.5	42.4	43.7	50.3	41.1	42.0	44.3	5.1	4.9	5.2
Malta	46.7	47.6	49.3	36.0	36.7	31.0	6.0	6.3	5.8	10.3	10.3	13.8
Mexico	53.9	53.8	54.1	30.9	37.2	37.3	29.9	63.9	65.6	1.2	4.9	5.2

Table D.8

Gender distribution and academic qualifications (continued)

Gender distribution and academic qualifications												
Jurisdiction	Percent staff who are female			Percent executives who are female			Percent staff with bachelor's degree or equivalent			Percent staff with master's degree or higher or equivalent		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Morocco	47.8	48.3	48.5	20.1	19.1	20.9	11.6	11.7	11.8	56.7	56.9	57.2
Netherlands	40.0	41.3	43.2	35.3	37.5	38.9	40.2	40.2	40.7	19.7	21.5	21.7
New Zealand	63.8	63.9	64.0	33.9	45.1	41.7	D	D	D	D	D	D
Norway	61.8	61.4	61.9	55.3	59.8	58.9	55.0	54.5	53.6	30.6	31.8	31.4
Peru	42.9	43.4	44.0	35.9	38.1	39.1	61.3	61.1	60.9	9.9	11.6	11.9
Poland	71.7	72.1	70.1	67.9	66.3	55.2	10.6	10.7	12.8	70.1	70.6	70.9
Portugal	59.1	60.0	60.1	41.9	42.3	43.3	47.5	46.8	47.4	3.8	3.9	4.5
Romania	67.2	67.6	68.2	56.5	57.1	58.8	54.3	53.5	43.7	40.6	41.7	49.9
Saudi Arabia	8.3	22.3	19.6	24.3	25.8	9.9	56.1	69.4	82.1	4.9	10.9	17.0
Singapore	73.2	72.7	70.6	60.0	57.9	50.0	55.1	57.3	63.7	5.3	5.7	5.2
Slovak Republic	64.7	65.1	65.3	43.1	43.6	43.9	9.1	8.9	8.9	64.5	65.1	65.3
Slovenia	65.9	66.2	66.5	68.6	68.2	68.5	39.1	38.5	36.9	60.9	61.5	63.1
South Africa	62.0	61.5	61.7	49.1	49.3	40.6	26.3	28.8	29.8	3.5	3.9	4.8
Spain	53.1	53.1	52.9	13.9	33.6	34.0	63.1	61.5	61.8	D	D	D
Sweden	66.8	66.3	66.1	64.8	65.7	64.9	57.7	59.3	62.5	D	D	D
Switzerland	42.8	42.4	41.1	9.5	9.5	9.5	D	D	D	D	D	D
Thailand	78.2	78.5	79.1	56.1	58.0	62.3	76.6	76.8	62.0	23.4	23.2	23.8
Turkey	39.6	39.7	36.4	25.1	25.4	23.9	75.8	77.3	80.2	6.0	6.7	7.5
United Kingdom	55.2	54.3	53.7	43.8	46.7	46.3	D	D	D	D	D	D
United States	65.6	65.1	64.9	59.2	59.7	D	29.1	28.5	27.2	13.9	14.4	13.0

StatLink  <https://dx.doi.org/10.1787/888934311468>

Note: The ISORA survey allowed combined tax and customs administration to use their total workforce when responding to the questions underlying this table.

Please see the tables referred to in the formulas below for relevant notes.

Formula	All staff - Female [A.14] / (All staff - Male [A.14] + All staff - Female [A.14] + All staff - Other [A.14]) * 100	Executives only - Female [A.14] / (Executives only - Male [A.14] + Executives only - Female [A.14] + Executives only - Other [A.14])*100	Bachelors degree [A.11] / Staff at year end [A.10] * 100	Masters degree [A.11] / Staff at year end [A.10] * 100

Table D.9

Segmentation ratios: LTO/Ps

Segmentation ratios: LTO/Ps																		
Jurisdiction	FTEs in LTO/P as percentage of FTEs			FTEs on audit, investigation and other verification function in the LTO/P as percentage of total FTEs in LTO/P			Total value of additional assessments raised through LTO/P as percentage of total value of additional assessments raised from audits			Corporate taxpayers managed through LTO/P as percentage of active corporate taxpayers			Corporate taxpayers per FTE in LTO/P			Percentage of net revenue administered under LTO/P in relation to total net revenue collected by the tax administration		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	3.1	3.0	3.1	53.7	50.4	46.9	24.4	13.0	6.1	0.2	0.2	0.2	1.4	1.6	1.7	45.5	49.1	45.4
Australia	7.5	7.9	8.4	61.0	62.9	82.9	25.7	16.0	34.1	0.6	0.7	0.7	21.4	22.3	22.0			48.9
Austria	6.1	6.2	6.3	90.0	88.6	88.8	48.3	43.5	40.3	4.7	4.8	4.6	18.8	19.2	19.7	56.2	55.8	58.7
Belgium	2.3	2.3	2.3	63.7	65.4	63.3	27.2	21.6	34.2	2.8	2.3	2.2	44.1	35.8	34.2	52.7	49.5	48.4
Brazil	1.3	1.4	1.7	100.0	100.0	92.2	78.3	78.0	79.9	0.2	0.1	0.1	54.7	40.8	36.0	64.0	64.0	58.0
Bulgaria	1.8	1.8	1.8	61.1	54.9	55.6	7.8	1.4	3.2	0.4	0.4	0.3	9.4	10.0	7.9	33.0	34.0	35.0
Canada	3.3	3.3	3.3	100.0	100.0	100.0	45.2	45.3	38.3	D	D	0.9	14.0	13.6	14.4			33.2
Chile	4.4	4.4	4.4	85.0	84.5	84.7	61.9	58.0	27.5	0.1	0.1	0.1	4.1	4.4	4.8	46.9	45.0	47.3
China (People's Republic of)	1.0	2.2	1.3	60.0	60.0	50.0	D	D	D	1.3	1.1	1.2	37.7	17.7	37.1	45.0	45.0	44.9
Colombia	4.6	4.7	4.7	51.6	50.7	26.1	21.7	22.9	54.5	0.7	0.7	0.6	11.2	10.1	9.6	67.3	63.1	66.1
Costa Rica	6.4	6.7	7.4	91.8	90.5	45.6	74.0	69.5	6.2	0.3	0.3	0.2	7.6	7.1	6.5	67.0	62.0	62.0
Croatia	2.6	2.5	2.5	48.5	53.5	53.7	16.0	19.8	9.4	0.5	0.5	0.5	6.9	7.6	7.7	37.3	36.7	38.0
Cyprus	3.3	3.4	3.4	100.0	100.0	100.0	87.4	82.8	13.4	0.7	0.7	0.7	32.6	35.0	35.3	30.2	28.0	24.0
Czech Republic	2.3	2.3	2.3	51.0	53.4	53.4	17.5	15.1	21.7	0.3	0.3	0.3	5.6	5.9	6.5	37.0	37.0	37.2
Denmark	3.2	3.0	3.3	92.3	92.3	92.9	D	D	D	3.0	2.8	2.9	38.5	38.5	35.7	40.0	40.0	40.0
Estonia																		
Finland	3.3	3.5	3.6	D	D	D	D	D	D	0.7	0.7	0.7	18.0	16.9	17.4	28.0	28.0	27.0
France	D	D	1.1	D	D	100.0	21.9	19.9	17.3	D	D	D	D	D	D			
Georgia	0.9	2.7	3.2	D	69.1	69.1	5.2	6.3	3.6	0.3	0.3	0.2	15.6	4.9	4.9	31.0	33.0	48.2
Germany	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D			
Greece	2.3	2.1	2.1	61.1	61.0	69.4	35.4	20.3	5.6	0.5	0.9	0.9	6.9	13.3	13.7			
Hong Kong (China)			0.2			100.0			45.0			0.1			129.0			
Hungary	3.3	3.2	3.2	26.6	27.3	30.8	5.9	9.4	5.4	0.2	0.2	0.3	2.3	2.4	2.6	35.3	34.8	36.1
Iceland			1.6			100.0			D			D			D			
India	D	D	D	D	D	D	D	1.3	0.7	D	0.9	0.9	D	D	D			0.2 0.2
Indonesia	1.5	1.4	1.4	35.1	27.3	53.4	44.7	22.6	D	D	D	0.2	4.0	4.2	4.4	31.9	30.0	27.2
Ireland	5.3	5.4	5.6	86.2	86.7	85.7	31.3	22.3	50.1	6.1	5.9	6.3	47.3	46.3	50.0	51.0	51.0	52.0
Israel	1.1	1.2	1.6	56.2	60.0	70.9	20.4	25.4	21.2	3.7	3.8	4.6	113.8	115.4	129.8	29.0	28.1	26.3
Italy	1.6	1.7	1.9	71.8	69.0	65.7	7.3	9.2	8.2	0.3	0.3	0.3	6.2	6.0	5.8	28.2	28.0	29.2
Japan	4.2	4.2	4.2	0.0	0.0	0.0	D	D	12.8	D	D	D	13.8	14.2	14.6	56.0	55.0	53.0
Kenya	7.5	7.5	10.0	70.0	69.8	39.7	30.0	50.7	13.5	0.5	0.4	0.3	9.1	8.3	6.7	38.5	37.9	36.0
Korea																		
Latvia	1.8	1.7	1.7	D	D	D	41.8	45.3	19.2	1.1	1.1	1.1	26.5	27.6	29.4	59.1	60.5	62.8
Lithuania	1.6	1.6	1.6	63.6	61.9	61.9	2.2	13.2	7.5	0.3	0.3	0.2	11.5	11.3	11.2	45.0	41.0	41.0

Table D.9

Segmentation ratios: LTO/Ps (continued)

Segmentation ratios: LTO/Ps																		
Jurisdiction	FTEs in LTO/P as percentage of FTEs			FTEs on audit, investigation and other verification function in the LTO/P as percentage of total FTEs in LTO/P			Total value of additional assessments raised through LTO/P as percentage of total value of additional assessments raised from audits			Corporate taxpayers managed through LTO/P as percentage of active corporate taxpayers			Corporate taxpayers per FTE in LTO/P			Percentage of net revenue administered under LTO/P in relation to total net revenue collected by the tax administration		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Luxembourg																		
Malaysia	3.8	3.4	3.5	59.8	61.5	50.5	51.2	57.8	44.3	6.1	5.9	5.0	100.4	109.5	124.3	31.0	33.2	35.1
Malta	7.6	9.2	7.2	89.3	88.2	88.5	16.9	15.7	21.4	2.8	3.0	3.0	50.4	49.4	67.5	20.0	20.0	18.0
Mexico	3.3	3.4	3.3	68.1	67.7	68.8	D	D	D	0.4	0.4	0.4	7.8	8.2	9.1	60.5	59.3	60.7
Morocco	2.3	2.7	3.3	52.1	45.1	36.1	66.6	55.3	62.7	2.0	1.8	1.4	69.5	63.6	53.1	70.0	70.0	68.5
Netherlands	10.6	10.9	11.4	76.1	77.0	75.6	50.3	58.2	58.7	1.8	1.7	1.7	6.9	6.3	6.0	68.4	67.3	67.3
New Zealand	6.2	6.5	6.9	57.2	54.7	50.9	D	D	D	0.1	0.1	0.1	3.1	3.1	3.2	30.0	30.0	57.0
Norway	5.7	5.5	4.5	87.0	86.4	89.8	43.2	51.1	47.1	4.9	4.8	3.2	46.1	48.5	36.4			54.5
Peru	12.4	13.3	12.2	83.7	80.1	80.3	92.2	91.2	91.1	1.5	1.5	1.4	17.6	18.3	18.5	76.2	74.8	74.6
Poland	4.5	4.5	D	30.0	30.0	D	D	D	D	0.4	0.4	0.4	1.2	1.3	D	70.0	70.0	40.0
Portugal	2.2	2.2	2.2	45.2	45.7	47.2	34.9	40.5	50.6	0.5	0.5	0.5	12.0	12.4	13.7	45.7	44.8	43.0
Romania	2.7	2.7	2.6	62.4	63.0	59.4	28.2	23.5	19.9	2.6	2.3	2.3	4.9	5.1	5.3	42.2	41.8	42.8
Saudi Arabia		9.6	18.0		72.2	67.8		77.4	62.3		31.2	32.7		7.7	6.8		81.0	75.0
Singapore	4.2	4.3	4.2	90.1	88.9	88.9	D	D	D	D	D	D	23.5	24.7	23.5			
Slovak Republic	2.6	2.8	2.8	69.5	66.0	64.8	6.1	12.4	12.5	D	D	D	5.4	5.4	5.6	43.0	41.5	44.0
Slovenia	2.2	2.3	2.2	88.6	89.0	87.1	D	D	8.6	0.6	0.6	0.6	10.1	9.7	10.1	25.0	25.0	24.0
South Africa	3.7	3.8	4.1	54.9	54.6	54.3	82.4	52.1	64.2	0.5	0.8	1.1	43.1	46.8	74.2	35.6	30.5	29.6
Spain	3.8	3.7	3.8	76.8	76.6	74.8	12.5	8.8	11.4	0.2	0.2	0.1	4.0	4.1	3.9	35.3	33.2	30.1
Sweden	10.3	11.1	5.3	22.4	44.3	70.1	68.0	87.6	-5.8	5.4	5.5	4.9	37.9	38.0	72.3	49.4	49.5	50.1
Switzerland																		
Thailand	2.4	2.4	2.4	59.2	59.2	57.1	51.0	73.1	36.0	0.6	0.6	0.6	7.4	7.4	6.8	45.9	46.3	46.9
Turkey	0.6	0.7	0.6	5.2	5.3	3.4	0.1	0.0	0.0	0.1	0.1	0.1	3.2	3.0	4.6	19.0	20.0	19.0
United Kingdom	4.1	4.4	4.4	D	D	D	33.4	39.3	43.9	0.1	0.1	0.0	0.9	0.8	0.8	40.0	40.0	41.0
United States	4.7	4.2	4.1	100.0	100.0	100.0	39.3	38.1	54.0	16.6	17.2	20.2	103.1	119.9	118.7	6.5	7.1	7.1

StatLink  <https://dx.doi.org/10.1787/888934311487>

Please see the tables referred to in the formulas below for relevant notes.

Formula	Number of FTEs in LTO or programme [A.16] / Total FTEs [A.8] * 100	FTEs on audit, investigation and other verification function [A.16] / Number of FTEs in LTO or programme [A.16] * 100	Total value of additional assessments raised through LTO programme [A.17] / value of additional assessments raised from audits and verification actions - Total [A.34] * 100	Number of corporate taxpayers managed [A.16] / CIT Active taxpayers [A.20] * 100	Number of corporate taxpayers managed [A.16] / Number of FTEs in LTO or programme [A.16]	Percentage revenue collected through LTO/P [A.16]
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Table D.10

Registration of personal income taxpayers

Jurisdiction	Active taxpayers on PIT register as percentage of:					
	Labor Force			Population		
	2018	2019	2020	2018	2019	2020
Argentina	15.1	16.0	18.6	7.0	7.4	7.9
Australia	168.5	169.1	172.0	89.4	90.0	90.1
Austria	179.2	185.3	193.1	93.3	96.5	99.0
Belgium	139.9	139.2	139.3	62.3	62.2	61.7
Brazil	27.3	27.9	32.5	13.7	14.2	15.2
Bulgaria	94.3	92.5	93.7	44.6	44.8	43.8
Canada	145.8	145.0	145.9	80.1	80.0	78.5
Chile	108.1	108.4	114.4	54.2	54.4	53.0
China (People's Republic of)	D	D	D	D	D	D
Colombia	12.8	14.0	16.1	6.8	7.3	7.8
Costa Rica	19.7	19.1	17.5	9.6	9.7	8.4
Croatia	101.9	105.6	104.6	44.7	46.4	45.9
Cyprus	98.0	100.5	100.6	49.0	50.7	50.7
Czech Republic	39.2	40.0	40.3	20.1	20.4	20.3
Denmark	176.2	174.2	173.2	90.7	90.6	89.8
Estonia	115.1	130.0	134.1	61.4	68.9	70.4
Finland	199.4	198.1	197.6	99.1	98.6	98.8
France	168.6	168.9	174.4	76.5	76.3	77.7
Georgia	67.2	68.1	75.7	34.7	34.6	38.6
Germany	91.8	94.6	97.6	48.2	49.9	50.8
Greece	186.1	180.7	190.0	83.3	81.3	84.3
Hong Kong (China)	78.4	80.4	84.4	41.7	42.2	42.9
Hungary	106.2	106.5	104.6	51.4	51.8	50.8
Iceland	144.5	145.5	144.8	87.2	86.9	85.3
India	D	11.9	13.3	D	4.3	4.5
Indonesia	D	D	12.9	D	D	6.3
Ireland	155.2	156.8	130.5	76.1	77.2	63.4
Israel	128.8	129.7	132.0	59.5	59.6	59.2
Italy	109.3	111.6	115.6	47.1	48.2	48.7
Japan	D	D	D	D	D	D
Kenya	35.7	42.2	50.9	16.0	19.0	22.5
Korea	24.4	26.6	D	13.4	14.7	D
Latvia	91.4	92.6	91.6	47.5	47.6	47.3
Lithuania	95.4	90.4	98.3	50.1	47.5	51.5
Luxembourg	D	D	D	D	D	D
Malaysia	50.5	51.9	58.5	24.9	25.6	28.7
Malta	136.9	141.2	148.4	66.8	70.0	74.0
Mexico	124.0	130.2	143.7	55.3	59.0	60.1
Morocco	5.8	6.4	9.0	1.9	2.1	2.8
Netherlands	131.8	132.9	135.9	70.6	71.8	73.2

Table D.10

Registration of personal income taxpayers (continued)

Jurisdiction	Active taxpayers on PIT register as percentage of:					
	Labor Force			Population		
	2018	2019	2020	2018	2019	2020
New Zealand	89.0	144.8	138.8	50.1	81.1	77.7
Norway	171.5	166.7	176.6	90.4	88.2	93.1
Peru	31.9	31.8	36.8	18.4	18.5	18.0
Poland	106.6	113.8	118.2	51.6	54.9	56.7
Portugal	101.6	103.0	107.1	52.0	53.0	53.9
Romania	D	D	D	D	D	D
Saudi Arabia						
Singapore	D	D	D	D	D	D
Slovak Republic	D	D	D	D	D	D
Slovenia	149.1	152.1	153.7	74.6	74.9	74.8
South Africa	92.0	95.0	107.1	36.5	37.9	39.3
Spain	105.5	106.3	109.3	52.0	52.4	52.6
Sweden	144.6	143.2	150.1	76.7	76.0	79.4
Switzerland	D	D	D	D	D	D
Thailand	29.5	28.8	28.6	16.5	16.0	15.8
Turkey	14.2	14.3	15.3	5.7	5.7	5.9
United Kingdom	90.9	91.2	90.4	46.9	47.3	46.7
United States	92.4	92.1	95.2	46.8	46.9	47.7

StatLink  <https://dx.doi.org/10.1787/888934311506>

Please see the tables referred to in the formulas below for relevant notes.

Formula	PIT active taxpayers [A.20] / Labor force [E.1] * 100	PIT active taxpayers [A.20] / Population [E.1] * 100
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Table D.11

Percentage inactive taxpayers on registers

Jurisdiction	Percentage inactive taxpayers on:														
	PIT register			CIT register			VAT register			PAYE register			Excise register		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	24.0	23.8	22.5	12.2	17.0	16.1	36.2	38.0	39.0	D	D	D	85.5	84.2	83.8
Australia	27.4	27.7	28.2	56.8	57.0	57.1	24.3	25.1	25.4	27.7	28.8	29.3	20.5	18.4	16.5
Austria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
Belgium	24.8	25.8	23.7	0.0	0.0	0.0	0.0	0.0	0.0	D	D	D			
Brazil	4.3	6.6	5.7	33.7	41.5	41.4	D	D	D	D	D	D	D	D	D
Bulgaria	D	D	D	47.7	49.4	53.4	0.0	0.0	0.0	D	D	D			
Canada	12.2	12.6	10.2	D	D	43.9	7.6	7.2	7.0	D	D	D	D	D	47.4
Chile	4.5	4.8	6.4	29.1	29.7	27.7	33.6	34.2	31.7	0.0	0.0	0.0	0.0	0.0	0.0
China (People's Republic of)	D	D	D	14.1	14.7	14.2	11.2	11.2	7.3	D	D	D	18.0	17.7	13.2
Colombia	8.8	4.7	3.9	57.8	61.4	57.2	66.5	67.6	69.4	D	D	D	0.0	8.2	29.2
Costa Rica	0.0	0.0	0.0	0.0	0.0	28.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Croatia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
Cyprus	0.0	0.0	0.0	32.6	38.2	41.4	0.9	1.0	0.6	0.0	0.0	0.0			
Czech Republic	39.4	39.3	40.1	1.3	1.3	1.4	35.1	35.3	35.5	20.7	21.0	20.9			
Denmark	0.0	0.0	0.6	4.9	4.9	9.5	0.0	0.0	0.0	16.1	10.2	11.3	0.0	0.0	0.0
Estonia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Finland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	D	D	D
France	0.0	0.0	0.0	2.5	1.5	2.9	33.7	35.9	34.3		D	D			
Georgia	D	D	59.5	60.3	67.3	53.8	41.4	46.6	32.5	74.1	76.6	78.2	0.8	5.3	0.0
Germany	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
Greece	26.4	28.9	25.8	41.2	41.6	42.5	28.1	28.7	28.6	14.2	21.0	20.6	86.9	87.3	89.0
Hong Kong (China)	18.9	17.9	15.9	61.6	57.2	54.7									
Hungary	0.0	0.0	0.0	4.6	3.4	4.9	0.0	0.0	0.0	3.3	3.4	1.8	0.0	0.0	0.0
Iceland	0.0	0.0	0.0	27.4	27.2	0.0	0.0	0.0	0.0	0.0	0.0	11.5			D
India	D	26.1	28.1	D	28.5	34.3				D	D	0.4			
Indonesia	D	D	61.6	D	D	56.7	D	D	40.8	D	D	D			
Ireland	0.1	0.5	15.8	3.1	3.3	0.0	3.2	6.4	0.0	12.4	4.0	1.0	0.0	0.0	0.0
Israel	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Italy	0.0	0.0	0.0	0.0	0.0	0.0	46.4	47.9	52.9	0.0	0.0	0.0			
Japan	D	D	D	D	D	D	D	D	D	D	D	D			
Kenya	5.2	0.0	8.3	41.5	0.0	3.5	5.2	0.0	53.6	7.3	0.0	65.5	9.1	0.0	10.5
Korea	6.1	0.6	D	9.3	9.9	11.8	3.8	3.5	4.0	D	D	D	0.0	0.0	0.0
Latvia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	D	D	D	0.0	0.0	0.0
Lithuania	26.2	42.6	61.0	21.8	23.1	19.2	0.0	0.0	0.0	2.6	4.1	4.3	0.9	0.9	0.5
Luxembourg	D	D	D	D	D	D	7.3	7.3	7.4	D	D	D			
Malaysia	40.1	39.6	33.8	32.9	33.2	13.6				29.3	28.7	21.2			
Malta	44.4	42.9	47.6	43.3	41.1	44.9	7.4	7.5	9.4	41.1	45.7	50.4			
Mexico	10.1	9.8	10.3	22.8	22.4	22.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Morocco	D	D	D	D	D	D	D	D	D	D	D	D			

Table D.11

Percentage inactive taxpayers on registers (continued)

Jurisdiction	Percentage inactive taxpayers on:														
	PIT register			CIT register			VAT register			PAYE register			Excise register		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Netherlands	1.8	1.7	0.9	19.5	18.7	17.8	27.4	33.7	35.8	0.0	0.0	0.0			
New Zealand	64.8	44.1	45.1	28.4	32.2	40.3	2.5	2.5	6.1	3.3	4.0	7.8			
Norway	2.1	5.2	0.7	5.9	5.3	6.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Peru	23.7	27.8	31.5	11.0	18.3	21.7	30.6	32.9	35.5	26.1	28.1	31.1	18.7	20.4	25.8
Poland	37.9	34.5	32.4	22.0	24.4	24.2	1.2	1.2	0.0	34.6	35.2	33.6	D	D	D
Portugal	47.9	47.1	46.0	0.0	0.0	0.0	0.0	0.0	0.0	D	D	D	D	D	0.0
Romania	D	D	D	61.1	56.4	55.4	0.1	0.2	0.2	8.4	8.5	8.5	19.9	19.9	19.8
Saudi Arabia				33.3	31.1	43.8	17.8	7.6	13.8				0.0	0.0	0.0
Singapore	D	D	D	D	D	D	D	D	D						
Slovak Republic	D	D	D	D	D	D	D	D	D	D	D	D			
Slovenia	44.1	44.7	42.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Africa	4.6	4.5	2.4	28.3	55.5	49.8	20.5	20.3	20.4	21.1	21.0	21.1	18.0	17.3	19.5
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sweden	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	0.0	0.0	0.0	D	D				
Thailand	D	D	D	D	D	D	49.0	50.1	51.2	D	D	D			
Turkey	69.5	70.1	70.2	63.7	63.8	63.1	75.2	75.2	74.4	72.2	72.3	74.1	88.7	91.2	91.5
United Kingdom	D	D	D	18.8	17.1	15.0	5.7	4.7	6.0	D	D	D	D	D	D
United States	D	D	D	D	D	D				D	D	D	D	D	D

StatLink  <https://dx.doi.org/10.1787/888934311525>

Please see the tables referred to in the formulas below for relevant notes.

Formula	(PIT total taxpayers [A.20] - PIT active taxpayers [A.20]) / PIT total taxpayers [A.20] * 100	(CIT total taxpayers [A.20] - CIT active taxpayers [A.20]) / CIT total taxpayers [A.20] * 100	(VAT total taxpayers [A.21] - VAT active taxpayers [A.21]) / VAT total taxpayers [A.21] * 100	(Tax withheld from employees by employers total taxpayers [A.21] - Tax withheld from employees by employers active taxpayers [A.21]) / Tax withheld from employees by employers total taxpayers [A.21] * 100	(Excise total taxpayers [A.21] - Excise active taxpayers [A.21]) / Excise total taxpayers [A.21] * 100

Table D.12

On-time filing rates

Jurisdiction	On-time filing rates											
	CIT on-time filing rate			PIT on-time filing rate			PAYE on-time filing rate			VAT on-time filing rate		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	41.2	34.5	29.1	60.2	56.6	52.5	86.9	87.3	85.8	80.3	81.1	78.7
Australia	76.3	78.7	78.5	83.1	83.8	84.2	79.9	79.2	77.4	76.6	76.0	74.0
Austria	D	D	D	D	D	D	D	D	D	85.8	85.8	85.3
Belgium	81.5	83.9	85.4	93.4	93.5	96.1	D	D	D	99.2	99.2	99.2
Brazil	D	D	D	97.5	95.8	106.8	D	D	D	D	D	D
Bulgaria	95.1	95.1	94.5	90.7	93.7	98.7	D	D	D	99.5	98.3	99.3
Canada	83.9	86.6	85.8	91.0	91.0	90.9	93.2	91.1	87.9	60.7	59.5	58.8
Chile	80.7	80.7	78.8	D	D	D	D	D	D	76.3	77.2	76.4
China (People's Republic of)	97.3	97.0	98.2	D	D	D	D	D	D	97.1	97.8	98.3
Colombia	52.3	51.2	78.4	102.1	100.2	91.9	D	D	D	D	D	D
Costa Rica	75.4	77.8	42.2	70.8	66.7	62.8	69.3	61.2	58.6	78.0	68.6	48.1
Croatia	83.8	83.7	84.5	88.6	95.1	90.3	D	D	D	88.4	87.8	91.1
Cyprus	56.8	55.1	50.3	75.4	67.2	66.8	D	D	D	86.1	86.3	89.3
Czech Republic	78.3	81.8	87.4	96.0	96.5	97.9	89.7	90.0	97.3	95.3	96.7	96.8
Denmark	85.3	83.2	94.5	99.2	98.2	98.4	97.9	96.7	97.7	85.7	86.2	90.9
Estonia	D	D	D	93.8	98.1	98.1	94.4	93.3	92.5	91.7	90.7	89.8
Finland	86.4	90.3	90.4	88.4	87.2	88.4	93.2	78.0	88.9	90.1	90.2	92.4
France	94.8	95.0	96.2	96.1	95.8	99.3		D	101.1	91.4	91.1	90.2
Georgia	D	67.2	76.3	D	83.8	79.6	D	58.5	62.6	91.7	90.4	89.6
Germany	80.4	79.4	73.2	82.7	81.7	86.4	D	D	D	80.1	79.2	74.7
Greece	97.6	97.9	92.9	99.4	99.6	98.6	94.4	93.8	91.1	66.5	66.3	94.1
Hong Kong (China)	65.4	67.2	65.2	76.5	74.5	76.6						
Hungary	75.8	72.1	81.2	D	D	D	91.3	91.3	89.9	86.2	85.4	81.8
Iceland	81.8	85.8	86.1	93.4	93.7	94.2	D	D	83.7	95.4	94.2	93.0
India	D	89.3	93.7	D	95.7	95.1	90.1	80.4	D			
Indonesia	D	D	60.2	D	D	97.8	D	D	D	D	D	D
Ireland	D	D	64.2	82.6	82.6	81.6	87.4	94.4	94.2	89.2	86.9	78.2
Israel	85.8	87.9	92.2	91.7	92.0	94.1	99.3	98.4	98.3	96.9	97.1	96.6
Italy	D	D	D	D	D	D	D	D	D	D	D	D
Japan	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	56.6	46.5	40.5	42.6	32.7	28.1	55.1	54.4	47.3	80.7	80.3	72.7
Korea	D	D	D	97.8	97.1	D	D	D	D	D	D	D
Latvia	78.3	98.1	111.4	94.0	93.7	97.3	85.3	87.3	87.4	90.2	91.2	91.9
Lithuania	49.7	51.2	69.0	78.8	75.8	90.6	94.6	94.4	94.3	97.1	92.9	92.4
Luxembourg	D	D	D	D	D	D	D	D	D	89.5	84.9	80.3
Malaysia	79.7	78.2	60.3	77.0	67.9	79.5	92.3	86.8	86.1			
Malta	68.2	D	47.9	77.3	D	89.1	74.1	77.8	60.4	71.3	65.1	61.7
Mexico	46.2	47.7	39.0	29.3	31.9	31.9	D	D	D	D	D	D
Morocco	90.3	93.2	91.8	81.4	97.7	83.6	97.8	100.0	96.4	90.1	91.8	88.5
Netherlands	94.4	96.7	95.3	98.6	99.0	98.5	99.1	99.1	98.9	95.6	95.6	95.0

Table D.12

On-time filing rates (continued)

Jurisdiction	On-time filing rates											
	CIT on-time filing rate			PIT on-time filing rate			PAYE on-time filing rate			VAT on-time filing rate		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
New Zealand	88.7	88.9	91.0	88.2	87.3	89.0	92.9	92.0	94.8	92.7	92.3	91.7
Norway	96.1	95.5	81.9	99.7	99.6	96.9	82.5	81.2	77.3	90.0	89.7	87.4
Peru	84.1	86.7	87.7	69.0	79.0	70.3	98.2	97.2	96.4	87.2	87.9	90.5
Poland	89.9	90.0	66.8	98.8	95.8	96.8	97.2	96.9	96.5	97.3	97.7	96.9
Portugal	97.5	98.9	98.6	97.0	97.1	96.9	97.5	97.6	97.0	95.5	95.4	97.9
Romania	86.7	90.9	87.2	D	D	74.3	95.2	95.6	94.9	93.4	93.4	91.4
Saudi Arabia	76.8	67.4	78.5							85.1	81.3	80.6
Singapore	82.1	84.3	84.3	96.5	97.0	97.3				94.3	95.8	96.0
Slovak Republic	77.8	77.7	75.9	99.0	99.2	95.3	D	D	D	103.5	104.7	104.9
Slovenia	88.2	93.8	94.7	65.3	65.8	84.4	96.3	97.7	98.2	84.2	85.7	85.0
South Africa	13.7	29.5	21.2	67.2	61.8	52.7	59.0	58.5	57.0	52.1	52.0	50.8
Spain	D	D	D	D	D	99.9	D	D	D	D	D	D
Sweden	D	D	87.4	D	D	98.1	D	D	94.3	D	D	88.0
Switzerland	D	D	D	D	D	D	D	D		77.6	75.9	74.8
Thailand	D	D	98.3	D	D	D	D	D	110.2	D	D	37.8
Turkey	89.2	89.6	98.3	92.8	92.2	96.8	94.2	92.6	98.6	87.4	86.9	95.6
United Kingdom	76.2	72.6	69.8	93.7	96.7	85.3	D	D	D	84.8	84.1	82.6
United States	103.2	99.7	D	100.2	99.7	D	100.4	100.6	D			

StatLink  <https://dx.doi.org/10.1787/888934311544>

Please see the tables referred to in the formulas below for relevant notes.

Formula	No. of returns filed on time [A.22] / No. of returns expected [A.22] * 100	No. of returns filed on time [A.23] / No. of returns expected [A.23] * 100	No. of returns filed on time [A.24] / No. of returns expected [A.24] * 100	No. of returns filed on time [A.25] / No. of returns expected [A.25] * 100
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Table D.13

Electronic filing

Jurisdiction	Electronic filing								
	Percent CIT returns e-filed			Percent PIT returns e-filed			Percent VAT returns e-filed		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Australia	D	D	D	D	D	D	D	D	D
Austria	96.4	96.2	97.4	79.1	81.3	84.3	98.9	98.9	99.0
Belgium	99.2	99.4	99.9	89.5	91.4	93.5	98.6	98.9	99.2
Brazil	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Bulgaria	100.0	100.0	100.0	41.3	46.9	76.8	100.0	100.0	100.0
Canada	90.0	91.2	92.6	85.7	87.4	88.3	89.2	91.3	93.2
Chile	99.7	99.7	99.9	99.9	99.9	100.0	99.5	99.8	100.0
China (People's Republic of)	D	D	D	D	D	D	D	D	D
Colombia	99.8	100.0	99.9	91.5	92.6	99.7	100.0	100.0	100.0
Costa Rica	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Croatia	96.3	97.2	97.7	64.0	70.1	75.7	99.5	99.7	99.8
Cyprus	96.9	96.5	95.7	94.1	98.5	99.3	94.3	95.9	97.7
Czech Republic	92.3	92.6	93.1	20.3	21.4	24.4	99.9	99.8	99.9
Denmark	100.0	100.0	100.0	100.0	100.0	D	100.0	100.0	100.0
Estonia	99.8	99.8	99.8	96.0	94.6	96.8	99.5	99.7	99.9
Finland	90.5	93.4	95.3	95.7	96.6	96.5	95.1	96.2	97.6
France	97.7	94.4	99.4	60.7	66.5	86.6	97.7	97.8	D
Georgia	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Germany	91.8	95.8	92.8	68.3	71.3	70.9	91.6	92.6	92.2
Greece	99.7	99.8	99.9	98.7	98.8	98.9	99.6	99.6	99.9
Hong Kong (China)	0.8	0.6	0.4	20.5	21.8	23.7			
Hungary	99.4	99.7	99.8	79.7	84.6	88.0	99.9	100.0	100.0
Iceland	99.5	99.5	99.5	99.3	99.4	99.8	99.3	99.4	99.7
India	D	100.0	100.0	D	99.2	99.8			
Indonesia	D	D	D	D	D	D	D	D	D
Ireland	99.9	99.9	99.9	95.2	94.5	96.5	99.7	99.7	99.8
Israel	98.4	99.1	99.5	71.0	72.6	75.9	69.5	77.0	83.9
Italy	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Japan	D	D	D	D	D	D	D	D	D
Kenya	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Korea	99.2	99.3	99.4	97.3	98.3	D	D	D	D
Latvia	99.3	99.6	100.0	80.1	84.9	93.6	100.0	100.0	100.0
Lithuania	100.0	100.0	100.0	98.7	99.9	100.0	100.0	100.0	100.0
Luxembourg	88.2	89.5	87.4	9.1	11.6	14.9	95.1	98.0	99.7
Malaysia	100.0	100.0	100.0	96.6	98.2	99.2			
Malta	D	D	D	D	D	D	D	D	D
Mexico	100.0	100.0	100.0	100.0	100.0	100.0	D	D	D
Morocco	99.9	99.9	99.9	67.7	59.3	74.1	97.7	100.0	100.0
Netherlands	100.0	100.0	100.0	97.9	98.1	98.3	100.0	100.0	100.0

Table D.13

Electronic filing (continued)

Jurisdiction	Electronic filing								
	Percent CIT returns e-filed			Percent PIT returns e-filed			Percent VAT returns e-filed		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
New Zealand	93.6	95.2	D	98.3	D	D	86.5	90.7	D
Norway	97.4	98.5	100.0	98.0	98.4	99.1	100.0	100.0	100.0
Peru	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Poland	72.8	94.3	92.6	85.5	91.9	95.4	98.3	99.6	99.7
Portugal	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Romania	93.3	95.1	96.6	26.4	71.9	67.4	98.3	98.9	99.2
Saudi Arabia	100.0	100.0	100.0				100.0	100.0	100.0
Singapore	69.5	78.1	90.9	98.4	98.4	99.5	98.2	97.7	99.5
Slovak Republic	93.0	93.7	94.4	40.7	43.6	45.9	99.9	100.0	100.0
Slovenia	100.0	100.0	100.0	8.4	13.0	21.0	100.0	100.0	100.0
South Africa	99.6	99.8	99.8	99.7	96.5	99.9	88.6	86.0	98.9
Spain	100.0	100.0	100.0	74.8	75.9	76.6	100.0	100.0	100.0
Sweden	45.4	50.2	47.9	72.8	81.8	83.7	71.7	77.8	80.0
Switzerland	D	D	D	D	D	D	D	D	58.2
Thailand	45.3	50.9	58.0	80.2	82.1	95.8	53.8	58.1	65.7
Turkey	99.9	99.9	99.9	99.9	99.9	100.0	99.7	99.7	99.8
United Kingdom	99.1	99.2	99.4	88.9	90.4	91.4	99.4	99.3	98.8
United States	63.4	65.1	78.8	87.8	89.1	94.3			

StatLink  <https://dx.doi.org/10.1787/888934311563>

Please see the tables referred to in the formulas below for relevant notes.

Formula	(Fully pre-filled, deemed acceptance [A.45] + Fully pre-filled, confirmation required [A.45] + Partically pre-filled [A.45] + Not prefilled [A.45]) / Total [A.44] * 100	(Fully pre-filled, deemed acceptance [A.46] + Fully pre-filled, confirmation required [A.46] + Partically pre-filled [A.46] + Not prefilled [A.46]) / Total [A.44] * 100	(Fully pre-filled, deemed acceptance [A.47] + Fully pre-filled, confirmation required [A.47] + Partically pre-filled [A.47] + Not prefilled [A.47]) / Total [A.44] * 100

Table D.14

Proportion of Returns by Channel: CIT

Jurisdiction	Percentage of CIT tax returns received via the channels below														
	Paper returns-CIT			Electronic – fully pre-filled deemed-CIT			Electronic – fully pre-filled confirmation required-CIT			Electronic – not pre-filled or partially pre-filled-CIT			Other-CIT		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Australia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Austria	3.6	3.8	2.6	0.0	0.0	0.0	0.0	0.0	0.0	96.4	96.2	97.4	0.0	0.0	0.0
Belgium	0.8	0.6	0.1	0.0	0.0	0.0	0.0	0.0	0.0	99.2	99.4	99.9	0.0	0.0	0.0
Brazil	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Bulgaria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Canada	10.0	8.8	7.4	0.0	0.0	0.0	0.0	0.0	0.0	90.0	91.2	92.6	0.0	0.0	0.0
Chile	0.3	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0	99.7	99.7	99.9	0.0	0.0	0.0
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	0.2	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	99.8	100.0	99.9	0.0	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Croatia	3.7	2.8	2.3	0.0	0.0	0.0	0.0	0.0	0.0	96.3	97.2	97.7	0.0	0.0	0.0
Cyprus	3.1	3.5	4.3	0.0	0.0	0.0	0.0	0.0	0.0	96.9	96.5	95.7	0.0	0.0	0.0
Czech Republic	7.7	7.4	6.9	0.0	0.0	0.0	0.0	0.0	0.0	92.3	92.6	93.1	0.0	0.0	0.0
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Estonia	0.2	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	99.8	99.8	99.8	0.0	0.0	0.0
Finland	9.5	6.6	4.7	0.0	0.0	0.0	0.0	0.0	0.0	90.5	93.4	95.3	0.0	0.0	0.0
France	2.3	5.6	0.6	0.0	0.0	0.0	0.0	0.0	0.0	97.7	94.4	99.4	0.0	0.0	0.0
Georgia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Germany	8.2	4.2	7.2	0.0	0.0	0.0	0.0	0.0	0.0	91.8	95.8	92.8	0.0	0.0	0.0
Greece	0.3	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	99.7	99.8	99.9	0.0	0.0	0.0
Hong Kong (China)	99.2	99.4	99.6	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.6	0.4	0.0	0.0	0.0
Hungary	0.6	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.0	99.4	99.7	99.8	0.0	0.0	0.0
Iceland	0.5	0.5	0.5	0.0	0.0	0.0	0.0	0.0	0.0	99.5	99.5	99.5	0.0	0.0	0.0
India	D	0.0	0.0	D	0.0	0.0	D	0.0	0.0	D	100.0	100.0	D	0.0	0.0
Indonesia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Ireland	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	99.9	99.9	99.9	0.0	0.0	0.0
Israel	1.6	0.9	0.5	0.0	0.0	0.0	0.0	0.0	0.0	98.4	99.1	99.5	0.0	0.0	0.0
Italy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Japan	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Korea	0.8	0.7	0.6	0.0	0.0	0.0	0.0	0.0	0.0	99.2	99.3	99.4	0.0	0.0	0.0
Latvia	0.7	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	99.3	99.6	100.0	0.0	0.0	0.0
Lithuania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Luxembourg	11.8	10.5	12.6	0.0	0.0	0.0	0.0	0.0	0.0	88.2	89.5	87.4	0.0	0.0	0.0
Malaysia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Malta	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Mexico	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0

Table D.14

Proportion of Returns by Channel: CIT (continued)

Jurisdiction	Percentage of CIT tax returns received via the channels below														
	Paper returns-CIT			Electronic – fully pre-filled deemed-CIT			Electronic – fully pre-filled confirmation required-CIT			Electronic – not pre-filled or partially pre-filled-CIT			Other-CIT		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Morocco	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	99.9	99.9	99.9	0.0	0.0	0.0
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
New Zealand	6.4	4.8	D	0.0	0.0	D	0.0	0.0	D	93.6	95.2	D	0.0	0.0	D
Norway	2.6	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	97.4	98.5	100.0	0.0	0.0	0.0
Peru	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Poland	27.2	5.7	7.4	0.0	0.0	0.0	0.0	0.0	0.0	72.8	94.3	92.6	0.0	0.0	0.0
Portugal	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	99.9	100.0	100.0	0.0	0.0	0.0
Romania	6.7	4.9	3.4	0.0	0.0	0.0	0.0	0.0	0.0	93.3	95.1	96.6	0.0	0.0	0.0
Saudi Arabia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Singapore	30.5	21.9	9.1	0.0	0.0	0.0	0.0	0.0	0.0	69.5	78.1	90.9	0.0	0.0	0.0
Slovak Republic	7.0	6.3	5.6	0.0	0.0	0.0	0.0	0.0	0.0	93.0	93.7	94.4	0.0	0.0	0.0
Slovenia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
South Africa	0.4	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	99.6	99.8	99.8	0.0	0.0	0.0
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Sweden	54.6	49.8	52.1	0.0	0.0	0.0	0.0	0.0	0.0	45.4	50.2	47.9	0.0	0.0	0.0
Switzerland	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Thailand	54.7	49.1	42.0	0.0	0.0	0.0	0.0	0.0	0.0	45.3	50.9	58.0	0.0	0.0	0.0
Turkey	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	99.9	99.9	99.9	0.0	0.0	0.0
United Kingdom	0.9	0.8	0.6	0.0	0.0	0.0	0.0	0.0	0.0	99.1	99.2	99.4	0.0	0.0	0.0
United States	36.6	34.9	21.2	0.0	0.0	0.0	0.0	0.0	0.0	63.4	65.1	78.8	0.0	0.0	0.0

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Please see the tables referred to in the formulas below for relevant notes.

Formula	Paper returns [A.44] / Total [A.43] * 100	Fully pre-filled, deemed acceptance [A.44] / Total [A.43] * 100	Fully pre-filled, confirmation required [A.44] / Total [A.43] * 100	(Partially pre-filled [A.44] + Not pre-filled [A.44]) / Total [A.43] * 100	Other [A.44] / Total [A.43] * 100
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Table D.15

Proportion of Returns by Channel: PIT

Jurisdiction	Percentage of PIT tax returns received via the channels below														
	Paper returns-PIT			Electronic – fully pre-filled deemed-PIT			Electronic – fully pre-filled confirmation required-PIT			Electronic – not pre-filled or partially pre-filled-PIT			Other-PIT		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Australia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Austria	20.9	18.7	15.7	20.9	23.8	27.7	0.0	0.0	0.0	58.2	57.5	56.6	0.0	0.0	0.0
Belgium	10.0	8.2	6.3	35.1	34.6	35.6	0.0	0.0	0.0	54.4	56.8	57.9	0.5	0.4	0.3
Brazil	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Bulgaria	58.7	53.1	23.2	0.0	0.0	0.0	0.0	0.0	0.0	41.3	46.9	76.8	0.0	0.0	0.0
Canada	14.3	12.6	11.7	0.0	0.0	0.0	0.0	0.0	0.0	85.7	87.4	88.3	0.0	0.0	0.0
Chile	0.1	0.1	0.0	0.0	0.0	0.0	94.3	94.9	95.9	5.5	4.9	4.0	0.0	0.0	0.0
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	8.5	7.4	0.3	0.0	0.0	0.0	0.0	0.0	0.0	91.5	92.6	99.7	0.0	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Croatia	36.0	29.9	24.3	0.0	0.0	0.0	0.0	0.0	0.0	64.0	70.1	75.7	0.0	0.0	0.0
Cyprus	5.9	1.5	0.7	0.0	0.0	0.0	0.0	0.0	0.0	94.1	98.5	99.3	0.0	0.0	0.0
Czech Republic	79.7	78.6	75.6	0.0	0.0	0.0	0.0	0.0	0.0	20.3	21.4	24.4	0.0	0.0	0.0
Denmark	0.0	0.0	D	100.0	100.0	D	0.0	0.0	D	0.0	0.0	D	0.0	0.0	D
Estonia	4.0	5.4	3.2	0.0	0.0	0.0	41.6	49.7	48.5	54.4	44.9	48.2	0.0	0.0	0.0
Finland	4.3	3.4	3.5	74.4	76.0	75.0	21.3	20.5	21.5	0.0	0.0	0.0	0.0	0.0	0.0
France	39.3	33.5	13.4	0.0	0.0	28.0	0.0	0.0	0.0	60.7	66.5	58.5	0.0	0.0	0.0
Georgia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Germany	31.7	28.7	29.1	0.0	0.0	0.0	0.0	0.0	0.0	68.3	71.3	70.9	0.0	0.0	0.0
Greece	1.3	1.2	1.1	0.0	0.0	0.0	0.0	0.0	0.0	98.7	98.8	98.9	0.0	0.0	0.0
Hong Kong (China)	79.5	78.2	76.3	0.0	0.0	0.0	0.0	0.0	0.0	20.5	21.8	23.7	0.0	0.0	0.0
Hungary	20.3	15.4	12.0	40.7	41.7	44.6	16.4	18.3	19.8	22.6	24.6	23.6	0.0	0.0	0.0
Iceland	0.7	0.6	0.2	0.0	0.0	0.0	99.3	99.4	99.8	0.0	0.0	0.0	0.0	0.0	0.0
India	D	0.8	0.2	D	0.0	0.0	D	0.0	0.0	D	99.2	99.8	D	0.0	0.0
Indonesia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Ireland	4.8	5.5	3.5	0.0	0.0	0.0	0.0	0.0	0.0	95.2	94.5	96.5	0.0	0.0	0.0
Israel	29.0	27.4	24.1	0.0	0.0	0.0	0.0	0.0	0.0	71.0	72.6	75.9	0.0	0.0	0.0
Italy	0.0	0.0	0.0	0.0	0.0	0.0	12.2	12.5	13.8	87.8	87.5	86.2	0.0	0.0	0.0
Japan	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Korea	2.7	1.7	D	0.0	0.0	D	16.0	19.1	D	81.3	79.3	D	0.0	0.0	D
Latvia	19.9	15.1	6.4	0.0	0.0	0.0	0.0	0.0	0.0	80.1	84.9	93.6	0.0	0.0	0.0
Lithuania	0.1	0.1	0.0	29.2	40.9	0.0	29.2	40.9	0.0	40.3	18.0	100.0	1.3	0.0	0.0
Luxembourg	90.9	88.4	85.1	0.0	0.0	0.0	0.0	0.0	0.0	9.1	11.6	14.9	0.0	0.0	0.0
Malaysia	3.4	1.8	0.8	0.0	0.0	0.0	0.0	0.0	0.0	96.6	98.2	99.2	0.0	0.0	0.0
Malta	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Mexico	0.0	0.0	0.0	0.0	0.0	0.0	9.8	12.7	16.7	90.2	87.3	83.3	0.0	0.0	0.0

Table D.15

Proportion of Returns by Channel: PIT (continued)

Jurisdiction	Percentage of PIT tax returns received via the channels below														
	Paper returns-PIT			Electronic – fully pre-filled deemed-PIT			Electronic – fully pre-filled confirmation required-PIT			Electronic – not pre-filled or partially pre-filled-PIT			Other-PIT		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Morocco	32.3	40.7	25.9	0.0	0.0	0.0	0.0	0.0	0.0	67.7	59.3	74.1	0.0	0.0	0.0
Netherlands	2.1	1.9	1.7	0.0	0.0	0.0	0.0	0.0	0.0	97.9	98.1	98.3	0.0	0.0	0.0
New Zealand	1.7	D	D	0.0	D	D	76.2	D	D	22.1	D	D	0.0	D	D
Norway	2.0	1.6	0.9	67.8	60.9	35.5	21.8	29.7	57.0	8.3	7.8	6.6	0.0	0.0	0.0
Peru	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Poland	14.5	8.1	4.6	0.0	0.0	0.0	0.0	0.0	0.0	85.5	91.9	95.4	0.0	0.0	0.0
Portugal	0.0	0.0	0.0	2.2	1.9	2.0	30.5	30.1	30.7	67.3	68.1	67.4	0.0	0.0	0.0
Romania	73.6	28.1	32.6	0.0	0.0	0.0	0.0	0.0	0.0	26.4	71.9	67.4	0.0	0.0	0.0
Saudi Arabia															
Singapore	1.6	1.6	0.5	62.6	63.2	85.0	0.0	0.0	0.0	35.9	35.2	14.5	0.0	0.0	0.0
Slovak Republic	59.3	56.4	54.1	0.0	0.0	0.0	0.0	0.0	0.0	40.7	43.6	45.9	0.0	0.0	0.0
Slovenia	91.6	87.0	79.0	0.0	0.0	0.0	0.0	0.0	0.0	8.4	13.0	21.0	0.0	0.0	0.0
South Africa	0.3	0.3	0.1	0.0	0.0	4.1	99.7	96.5	95.8	0.0	0.0	0.0	0.0	0.0	0.0
Spain	1.9	0.4	0.1	0.0	0.0	0.0	24.6	26.3	27.3	50.2	49.6	49.3	23.3	23.7	23.3
Sweden	27.2	18.2	16.3	0.0	0.0	0.0	58.4	65.7	0.0	14.4	16.1	83.7	0.0	0.0	0.0
Switzerland	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Thailand	19.8	17.9	4.2	0.0	0.0	0.0	0.0	0.0	0.0	80.2	82.1	95.8	0.0	0.0	0.0
Turkey	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	10.2	99.9	99.9	89.7	0.0	0.0	0.0
United Kingdom	11.1	9.6	8.6	0.0	0.0	0.0	0.0	0.0	0.0	88.9	90.4	91.4	0.0	0.0	0.0
United States	12.2	10.9	5.7	0.0	0.0	0.0	0.0	0.0	0.0	87.8	89.1	94.3	0.0	0.0	0.0

StatLink  <https://dx.doi.org/10.1787/888934311601>

Please see the tables referred to in the formulas below for relevant notes.

Formula	Paper returns [A.46] / Total [A.44] * 100	Fully pre-filled, deemed acceptance [A.46] / Total [A.44] * 100	Fully pre-filled, confirmation required [A.46] / Total [A.44] * 100	(Partially pre-filled [A.46] + Not pre-filled [A.46]) / Total [A.44] * 100	Other [A.46] / Total [A.44] * 100
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Table D.16

Proportion of Returns by Channel: VAT

Jurisdiction	Percentage of VAT tax returns received via the channels below														
	Paper returns			Electronic – fully pre-filled deemed			Electronic – fully pre-filled confirmation required			Electronic – not pre-filled or partially pre-filled			Other		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.7	100.0	99.7	99.3	0.0	0.0	0.0
Australia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Austria	1.1	1.1	1.0	0.0	0.0	0.0	0.0	0.0	0.0	98.9	98.9	99.0	0.0	0.0	0.0
Belgium	1.4	1.1	0.8	0.0	0.0	0.0	0.0	0.0	0.0	98.6	98.9	99.2	0.0	0.0	0.0
Brazil	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Bulgaria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Canada	10.8	8.7	6.8	0.0	0.0	0.0	0.0	0.0	0.0	89.2	91.3	93.2	0.0	0.0	0.0
Chile	0.5	0.2	0.0	0.0	0.0	0.0	60.9	65.4	67.8	38.6	34.3	32.1	0.0	0.0	0.0
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Croatia	0.5	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.0	99.5	99.7	99.8	0.0	0.0	0.0
Cyprus	5.7	4.1	2.3	0.0	0.0	0.0	0.0	0.0	0.0	94.3	95.9	97.7	0.0	0.0	0.0
Czech Republic	0.1	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	99.9	99.8	99.9	0.0	0.0	0.0
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Estonia	0.5	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0	99.5	99.7	99.9	0.0	0.0	0.0
Finland	4.9	3.8	2.4	0.0	0.0	0.0	0.0	0.0	0.0	95.1	96.2	97.6	0.0	0.0	0.0
France	2.3	2.2	D	0.0	0.0	D	0.0	0.0	D	97.7	97.8	D	0.0	0.0	D
Georgia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Germany	8.4	7.4	7.8	0.0	0.0	0.0	0.0	0.0	0.0	91.6	92.6	92.2	0.0	0.0	0.0
Greece	0.4	0.4	0.1	0.0	0.0	0.0	0.0	0.0	0.0	99.6	99.6	99.9	0.0	0.0	0.0
Hong Kong (China)															
Hungary	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	99.9	100.0	100.0	0.0	0.0	0.0
Iceland	0.7	0.6	0.3	0.0	0.0	0.0	0.0	0.0	0.0	99.3	99.4	99.7	0.0	0.0	0.0
India															
Indonesia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Ireland	0.3	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.0	99.7	99.7	99.8	0.0	0.0	0.0
Israel	30.5	23.0	16.1	0.0	0.0	0.0	0.0	0.0	0.0	69.5	77.0	83.9	0.0	0.0	0.0
Italy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Japan	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Korea	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Latvia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Lithuania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Luxembourg	4.9	2.0	0.3	0.0	0.0	0.0	0.0	0.0	0.0	95.1	98.0	99.7	0.0	0.0	0.0
Malaysia															
Malta	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Mexico	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D

Table D.16

Proportion of Returns by Channel: VAT (continued)

Jurisdiction	Percentage of VAT tax returns received via the channels below														
	Paper returns			Electronic – fully pre-filled deemed			Electronic – fully pre-filled confirmation required			Electronic – not pre-filled or partially pre-filled			Other		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Morocco	2.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	97.7	100.0	100.0	0.0	0.0	0.0
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
New Zealand	13.5	9.3	D	0.0	0.0	D	0.0	0.0	D	86.5	90.7	D	0.0	0.0	D
Norway	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0	0.0
Peru	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Poland	1.7	0.4	0.3	0.0	0.0	0.0	0.0	0.0	0.0	98.3	99.6	99.7	0.0	0.0	0.0
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Romania	1.7	1.1	0.8	0.0	0.0	0.0	0.0	0.0	0.0	98.3	98.9	99.2	0.0	0.0	0.0
Saudi Arabia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Singapore	0.6	0.6	0.5	0.0	0.0	0.0	0.0	0.0	0.0	98.2	97.7	99.5	0.0	0.0	0.0
Slovak Republic	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	99.9	100.0	100.0	0.0	0.0	0.0
Slovenia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
South Africa	11.4	14.0	1.1	0.0	0.0	0.0	0.0	0.0	0.0	88.6	86.0	98.9	0.0	0.0	0.0
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Sweden	28.3	22.2	20.0	0.0	0.0	0.0	0.0	0.0	0.0	71.7	77.8	80.0	0.0	0.0	0.0
Switzerland	D	D	41.8	D	D	0.0	D	D	0.0	D	D	58.2	D	D	0.0
Thailand	46.2	41.9	34.3	0.0	0.0	0.0	0.0	0.0	0.0	53.8	58.1	65.7	0.0	0.0	0.0
Turkey	0.3	0.3	0.2	0.0	0.0	0.0	0.0	0.0	0.0	99.7	99.7	99.8	0.0	0.0	0.0
United Kingdom	0.6	0.7	1.2	0.0	0.0	0.0	0.0	0.0	0.0	99.4	99.3	98.8	0.0	0.0	0.0
United States															

StatLink  <https://dx.doi.org/10.1787/888934311620>

Please see the tables referred to in the formulas below for relevant notes.

Formula	Paper returns [A.47] / Total [A.44] * 100	Fully pre-filled, deemed acceptance [A.47] / Total [A.44] * 100	Fully pre-filled, confirmation required [A.47] / Total [A.44] * 100	Not pre-filled or partially pre-filled [A.47] / Total [A.44] * 100	Other [A.47] / Total [A.44] * 100
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Table D.17

On-time payment performance

Jurisdiction	On-time payment payment rate (%)											
	PIT			CIT			PAYE			VAT		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	55.3	57.8	51.1	86.9	86.5	84.1	82.2	83.2	83.3	84.3	83.8	85.6
Australia	69.5	71.2	69.8	85.8	88.1	86.5	95.0	95.0	94.2	88.4	88.7	86.5
Austria	90.7	90.7	89.1	97.1	97.2	95.0	99.4	99.5	96.3	96.9	97.0	91.8
Belgium	71.6	71.4	61.2	80.3	64.4	64.2	99.3	99.5	99.7	98.5	98.5	98.1
Brazil	96.4	96.3	96.5	96.7	95.9	96.0	98.1	98.2	98.1	97.3	97.4	96.8
Bulgaria	85.2	87.0	86.4	85.3	86.5	85.7	84.9	86.7	87.1	85.2	86.1	85.9
Canada	94.0	94.0	94.0	84.8	85.7	86.6	D	D	D	D	D	D
Chile	D	D	D	D	D	D	D	D	D	D	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	D	D	D	D	D	D	D	D	D	98.5	98.7	D
Costa Rica	72.8	56.9	9.6	25.6	46.3	23.7	97.2	96.8	92.1	8.1	19.5	52.2
Croatia	D	D	D	D	D	D	D	D	D	D	D	D
Cyprus	D	D	D	D	D	D	D	D	D	D	D	D
Czech Republic	83.4	82.6	52.3	94.6	94.2	86.1	D	D	D	92.2	91.8	91.3
Denmark	D	D	D	93.4	91.2	92.4	96.5	96.6	96.7	91.0	91.9	83.6
Estonia	75.1	79.8	84.3	74.4	82.8	82.6	79.5	79.9	79.8	78.1	77.9	76.7
Finland	88.6	76.9	77.4	90.7	89.8	88.7	95.9	95.7	95.8	90.5	90.2	88.6
France	93.8	90.1	91.9	D	D	D		99.5	D	96.5	96.0	97.8
Georgia	107.8	108.6	95.8	93.8	91.2	91.3	97.0	96.8	97.5	97.1	96.1	99.2
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece	67.9	68.3	73.0	88.3	88.8	86.7	94.0	94.1	92.5	86.8	88.2	89.7
Hong Kong (China)	92.2	92.0	96.2	94.2	94.2	75.8						
Hungary	D	D	D	D	D	D	D	D	D	D	D	D
Iceland	D	D	D	D	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D	D			
Indonesia	83.6	80.2	D	87.7	89.6	D	84.8	80.9	D	80.4	78.8	D
Ireland	98.4	98.1	99.7	99.3	98.1	99.3	98.9	98.6	98.3	98.1	98.0	95.2
Israel	101.5	99.9	102.0	103.0	100.3	102.0	97.1	99.0	107.0	90.1	89.9	105.5
Italy	D	D	D	D	D	D	D	D	D	D	D	D
Japan	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	100.0	100.0	100.0	100.0	100.0	93.5	100.0	100.0	64.7	100.0	100.0	73.1
Korea	D	D	D	D	D	D	D	D	D	D	D	D
Latvia	D	D	D	D	D	D	D	D	D	D	D	D
Lithuania	89.9	88.1	95.9	96.8	90.3	94.7	90.3	88.7	96.2	99.1	96.5	87.4
Luxembourg	D	D	D	D	D	D	D	D	D	D	D	D
Malaysia	74.5	78.3	69.2	70.2	86.1	96.1	D	D	D			
Malta	70.9	72.6	96.3	75.6	80.7	84.1	97.1	94.2	97.7	72.3	61.9	62.1
Mexico	D	D	D	D	D	D	D	D	D	D	D	D
Morocco	D	D	D	D	D	D	D	D	D	D	D	D
Netherlands	95.1	95.3	96.5	97.9	97.9	97.9	99.1	99.0	99.2	98.2	98.5	97.9

Table D.17

On-time payment performance (continued)

Jurisdiction	On-time payment payment rate (%)											
	PIT			CIT			PAYE			VAT		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
New Zealand	94.4	92.1	77.9	97.9	71.2	78.2	98.7	98.3	97.8	96.4	96.7	93.5
Norway	76.9	77.8	76.4	90.1	92.1	91.6	95.8	95.3	95.6	88.4	88.3	88.3
Peru	44.0	45.2	44.6	87.0	87.9	87.2	96.9	97.1	94.7	87.5	93.0	89.3
Poland	79.1	78.1	76.5	92.9	92.1	92.0	96.2	95.9	98.8	87.9	87.7	85.5
Portugal	D	D	D	D	D	D	99.2	95.5	92.2	97.1	97.8	83.9
Romania	86.2	86.9	81.8	87.3	89.5	78.9	85.7	86.7	80.9	86.2	85.4	73.7
Saudi Arabia				43.9	35.7	47.1				82.3	79.8	86.4
Singapore	90.1	90.2	91.2	84.9	84.4	84.3				89.9	89.7	90.4
Slovak Republic	93.4	79.2	68.3	88.0	95.9	54.4	94.4	95.0	56.1	88.6	91.2	91.5
Slovenia	90.9	91.4	92.0	91.7	92.7	90.8	91.9	92.6	93.6	91.0	90.4	89.5
South Africa	51.5	44.6	42.4	28.3	41.0	33.8	96.5	96.8	97.6	92.2	91.5	94.0
Spain	96.5	95.9	95.8	91.8	93.3	89.9	99.7	99.7	99.7	94.5	94.4	93.0
Sweden	D	D	D	D	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D		D	D	D
Thailand	D	D	87.3	D	D	92.9	D	D	46.1	D	D	24.2
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D	D	D	D	82.7	82.5	78.6
United States	D	D	D	D	D	D	D	D	D			

StatLink  <https://dx.doi.org/10.1787/888934311639>

Please see the tables referred to in the formulas below for relevant notes.

Formula	Value of payments received on-time [A.26] / Value of payments expected by due date [A.26] * 100	Value of payments received on-time [A.27] / Value of payments expected by due date [A.27] * 100	Value of payments received on-time [A.28] / Value of payments expected by due date [A.28] * 100	Value of payments received on-time [A.29] / Value of payments expected by due date [A.29] * 100

Table D.18

Electronic payment proportions and third party withholding

Jurisdiction	Electronic payment proportions						Estimated percentage of total personal income tax withheld by third parties and subsequently paid to the administration		
	Percentage electronic payments by number			Percentage electronic payments by value			2018	2019	2020
	2018	2019	2020	2018	2019	2020			
Argentina	77.2	76.8	72.5	98.0	98.1	98.0	81.7	84.7	84.4
Australia			99.0			99.0			96.6
Austria	98.0	98.0	97.0				87.6	86.5	91.0
Belgium	100.0	100.0	100.0	100.0	100.0	100.0	93.2	92.6	93.6
Brazil	64.1	67.7	76.9	77.6	81.4	89.3	77.8	77.8	77.2
Bulgaria	100.0	100.0	100.0	100.0	100.0	100.0	88.0	89.0	91.0
Canada	82.1	83.8	85.5	89.1	89.5	90.3			
Chile							70.8	72.0	68.4
China (People's Republic of)	84.0	88.0	91.0	79.0	81.0	91.5	80.0	85.0	87.0
Colombia	23.0	29.0	54.4	33.0	37.0	60.7	84.0	89.0	87.6
Costa Rica	99.5	99.6	99.0	99.5	99.6	80.0	12.2	10.4	4.0
Croatia									
Cyprus	37.6	52.5	69.5	29.9	35.8	49.4	50.0	41.0	75.0
Czech Republic	87.1	87.9	90.7	99.6	99.6	99.8	96.0	96.0	97.5
Denmark	100.0	100.0	100.0	100.0	100.0	100.0	95.0	95.0	95.0
Estonia	98.1	98.1	99.1	100.0	100.0	100.0	75.0	75.0	73.0
Finland	100.0	100.0	100.0	100.0	100.0	100.0	89.2	89.0	89.0
France				90.3	92.8	99.7		79.0	78.9
Georgia	100.0	100.0	100.0	100.0	100.0	100.0	92.8	92.9	92.0
Germany	100.0	100.0	100.0	100.0	100.0	100.0			
Greece	86.6	88.7	88.7	87.8	89.3	87.8	74.0	75.0	75.0
Hong Kong (China)	55.4	55.5	67.6	23.2	20.7	19.9			
Hungary	86.5	86.6	87.5	99.3	99.3	99.5	93.3	95.4	96.7
Iceland									
India							48.0	51.0	
Indonesia	100.0	100.0		100.0	100.0		54.1	66.1	93.1
Ireland	94.6	96.9	97.0	93.9	94.4	95.0	95.6	95.1	96.0
Israel	34.0	41.0	49.1	36.0	42.0	48.1	70.6	67.0	88.0
Italy	66.0	67.0	72.3	96.0	96.0	97.5	89.0	89.0	90.0
Japan	23.2	25.6	29.3				84.0	84.0	85.0
Kenya	75.0	80.0	100.0	60.0	58.4	100.0	72.7	71.1	24.1
Korea	68.9	75.7	81.1	45.6	50.4	56.2			
Latvia	100.0	100.0	100.0	100.0	100.0	100.0	86.0	83.0	86.0
Lithuania	100.0	100.0	100.0	100.0	100.0	100.0	99.0	97.7	99.7
Luxembourg	100.0	100.0	100.0	100.0	100.0	100.0	41.0	40.0	49.8
Malaysia	43.7	56.0	71.7	47.4	52.3	60.4	22.1	18.1	19.4
Malta	16.0	21.0	50.4	17.0	19.0	38.9	83.4	83.3	81.7
Mexico	34.0	35.0	48.0	94.0	93.0	95.0	42.9	43.7	47.0
Morocco	55.5	64.2	76.0	80.8	85.2	94.0	75.0	80.0	81.0

Table D.18

Electronic payment proportions and third party withholding *(continued)*

Jurisdiction	Electronic payment proportions						Estimated percentage of total personal income tax withheld by third parties and subsequently paid to the administration		
	Percentage electronic payments by number			Percentage electronic payments by value			2018	2019	2020
	2018	2019	2020	2018	2019	2020			
Netherlands	100.0	100.0	100.0	100.0	100.0	100.0	99.2	98.3	98.1
New Zealand	91.0	93.0	95.0	97.0	97.0	97.0	86.4	86.0	86.5
Norway	100.0	100.0	100.0	100.0	100.0	100.0	93.7	93.5	96.5
Peru	51.6	54.5	63.0	76.4	77.8	80.2	88.5	88.3	78.0
Poland	98.9	98.4	99.6	99.9	99.9	100.0	73.8	72.2	79.0
Portugal	84.0	86.0	96.0	89.0	91.0	95.0	84.1	84.1	83.7
Romania	47.2	53.9		84.0	86.3	67.5	83.0	81.1	81.4
Saudi Arabia	98.3	99.0	99.0	98.0	99.0	99.0	0.0	0.0	0.0
Singapore	97.1	97.7	98.1	83.5	86.1	88.5			0.0
Slovak Republic	100.0	100.0	100.0	100.0	100.0	100.0	97.8	97.3	98.3
Slovenia	100.0	100.0	100.0	100.0	100.0	100.0	82.8	81.3	83.8
South Africa	85.5	98.5	85.2	84.1	99.9	99.8	95.5	95.8	99.1
Spain	100.0	100.0	100.0	100.0	100.0	100.0	84.1	67.9	83.2
Sweden	100.0	100.0	100.0	100.0	100.0	100.0			91.0
Switzerland									
Thailand		44.4	67.0		59.6	56.0	90.3	90.4	81.4
Turkey	62.5	63.1	68.6	81.3	80.5	75.5			92.7
United Kingdom	95.0	95.7	96.3	98.1	98.6	98.9			
United States							78.7	79.1	

StatLink  <https://dx.doi.org/10.1787/888934311658>

Please see the tables referred to in the formulas below for relevant notes.

Formula	Percentage electronic payments by number [A.48]	Percentage electronic payments by value [A.48]	Estimated percentage of total personal income tax withheld by third parties and subsequently paid to the administration [A.26]

Table D.19 Arrears: Closing stock, collectable arrears, and arrears relating to state owned enterprises

Jurisdiction	Closing stock of arrears at year end as percentage of total revenue collected.			Closing stock of collectable arrears as percentage of closing stock of arrears			Closing stock of arrears relating to state owned enterprises as percentage of closing stock of arrears			Closing stock of collectable arrears relating to state owned enterprises as percentage of closing stock of arrears relating to state owned enterprises		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	3.2	2.9	3.2	D	D	D	D	D	D	D	D	D
Australia	10.2	10.7	13.2	58.7	58.4	64.0	0.0	0.1	0.1	89.7	97.5	89.6
Austria	7.9	7.5	10.3	44.8	42.5	44.4	D	D	D	D	D	D
Belgium	15.2	15.5	16.6	84.3	84.7	87.3	0.8	0.1	0.1	100.0	97.1	99.6
Brazil	149.4	142.3	144.9	100.0	100.0	100.0	0.0	0.0	D			D
Bulgaria	22.3	20.2	100.8	55.6	54.1	53.8	0.6	0.4	0.1	100.0	100.0	49.1
Canada	13.4	13.4	13.5	66.6	64.9	61.6	D	D	0.0	D	D	
Chile	78.7	75.9	90.8	76.9	85.3	84.2	0.2	0.2	0.2	95.4	100.0	100.0
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	13.3	12.9	17.9	62.6	68.9	62.5	0.0	0.0	0.2			79.1
Costa Rica	4.4	6.8	8.8	70.0	88.0	94.5	0.1	0.5	0.4	70.0	88.0	94.5
Croatia	18.4	15.5	15.4	15.7	14.5	19.3	D	D	D	D	D	D
Cyprus	39.8	39.7	41.5	43.2	43.2	41.7	0.9	1.1	1.3	D	D	D
Czech Republic	33.8	30.0	31.4	15.9	14.0	17.8	D	D	D	D	D	D
Denmark	8.0	8.4	8.1	52.9	60.7	60.9	43.7	45.3	51.2	42.3	73.8	78.4
Estonia	5.9	6.1	6.8	85.1	87.8	87.9	D	D	D	D	D	D
Finland	5.7	5.0	6.2	57.3	49.6	53.1	D	D	D	D	D	D
France	4.5	4.0	4.3	D	D	D	D	D	D	D	D	D
Georgia	38.5	40.6	39.6	19.0	21.6	25.7	5.0	4.5	4.3	54.4	58.0	35.3
Germany	1.0	1.0	1.6	44.4	D	83.7	D	D	D	D	D	D
Greece	213.1	191.5	228.3	81.6	78.6	77.8	11.2	10.7	11.2	100.0	100.0	100.0
Hong Kong (China)	12.1	13.3	16.2	52.8	56.6	64.9	0.0	0.0	0.0			
Hungary	13.5	12.3	12.0	29.0	30.8	33.3	D	D	D	D	D	D
Iceland	15.5	13.1	14.3	D	D	D	D	D	D	D	D	D
India	D	90.3	152.3	D	D	D	D	D	D	D	D	D
Indonesia	5.2	D	6.5	39.6	D	55.4	5.2	D	4.2	60.9	D	55.6
Ireland	6.4	5.8	9.4	23.6	21.3	17.5	0.3	0.1	0.2	62.4	76.2	37.4
Israel	17.3	20.3	20.7	74.3	71.9	73.4	D	D	D	D	D	D
Italy	191.6	200.7	213.6	5.0	5.0	5.0	D	D	D	D	D	D
Japan	1.5	1.4	1.4	D	D	D	D	D	D	D	D	D
Kenya	21.3	26.3	132.6	22.7	23.2	5.6	D	10.2	21.8	D	D	4.9
Korea	5.9	6.2	6.0	54.4	52.4	57.4	D	D	D	D	D	D
Latvia	11.1	8.7	9.4	24.9	24.5	38.9	0.0	0.0	0.0	100.0	100.0	100.0
Lithuania	5.8	4.8	12.1	35.4	40.9	76.7	1.4	1.4	0.9	17.6	19.8	44.4
Luxembourg	11.8	12.8	12.9	D	D	D	D	D	D	D	D	D
Malaysia	8.3	7.9	10.2	90.9	94.5	99.7	0.0	0.0	D			D
Malta	98.7	113.0	174.9	8.8	10.1	10.4	D	D	D	D	D	D

Table D.19 **Arrears: Closing stock, collectable arrears, and arrears relating to state owned enterprises**
(continued)

Jurisdiction	Closing stock of arrears at year end as percentage of total revenue collected.			Closing stock of collectable arrears as percentage of closing stock of arrears			Closing stock of arrears relating to state owned enterprises as percentage of closing stock of arrears			Closing stock of collectable arrears relating to state owned enterprises as percentage of closing stock of arrears relating to state owned enterprises		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Mexico	19.2	17.7	24.2	89.1	89.3	86.7	0.2	0.2	0.2	99.4	99.5	100.0
Morocco	D	D	D	D	D	D	D	D	D	D	D	D
Netherlands	5.0	6.0	11.7	56.5	44.0	64.0	D	D	D	D	D	D
New Zealand	5.4	5.8	7.0	74.5	80.8	96.1	D	D	D	D	D	D
Norway	2.9	2.8	3.3	84.6	85.0	86.7	D	D	D	D	D	D
Peru	102.4	96.3	111.8	29.2	35.3	39.9	2.7	2.7	2.7	77.3	83.0	89.3
Poland	30.0	29.8	39.9	D	D	D	0.0	0.0	0.0	100.0	99.8	D
Portugal	36.1	36.7	45.9	31.7	29.7	30.9	0.0	0.5	0.0	0.0	0.0	0.2
Romania	42.5	41.2	48.0	15.6	17.5	26.0	12.8	13.3	14.0	3.7	10.2	14.9
Saudi Arabia	D	D	D	D	D	D	D	D	D	D	D	D
Singapore	1.1	1.4	1.4	D	D	D	D	D	D	D	D	D
Slovak Republic	22.5	22.1	22.8	7.3	7.4	13.4	0.0	0.0	0.0	9.1	0.0	28.6
Slovenia	7.3	6.7	6.1	56.8	53.9	50.0	0.1	0.3	0.2	4.4	54.4	20.5
South Africa	10.4	10.8	13.6	76.1	81.6	79.6	0.6	0.4	1.0	14.6	23.6	9.6
Spain	8.9	8.3	9.5	D	D	82.8	D	D	D	D	D	D
Sweden	0.2	0.2	0.4	D	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D	D	D	D	D
Thailand	19.7	20.5	26.5	65.4	56.4	45.2	D	D	D	D	D	D
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	2.3	2.4	3.0	83.6	82.5	85.0	D	D	D	D	D	D
United States	8.2	8.3	9.7	41.0	40.4	43.7	0.0	0.0	D			D

StatLink  <https://dx.doi.org/10.1787/888934311677>

Please see the tables referred to in the formulas below for relevant notes.

Formula				
	$\text{Closing stock of arrears at year-end [A.31]} / \text{Total net revenue collected [A.2]} * 100$	$(\text{Closing stock of arrears at year-end [A.31]} - \text{Closing stock of arrears considered non-collectable at year-end [A.31]}) / \text{Closing stock of arrears at year-end [A.31]} * 100$	$\text{Total arrears relating to state owned enterprises [A.31]} / \text{Closing stock of arrears at year-end [A.31]} * 100$	$(\text{Total arrears relating to state owned enterprises [A.31]} - \text{Arrears relating to state owned enterprises considered not collectable [A.31]}) / \text{Total arrears relating to state owned enterprises [A.31]} * 100$

Table D.20

Arrears in relation to collection by tax type

Jurisdiction	CIT arrears as percentage of CIT collected			PIT arrears as percentage of PIT collected			PAYE arrears as percentage of PIT collected			VAT arrears as percentage of VAT collected		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	1.9	2.0	3.2	4.1	3.4	4.9	21.8	15.6	12.5	3.1	3.2	3.0
Australia	9.7	9.9	10.8	5.1	5.1	6.0	3.0	3.2	4.0	8.7	8.7	16.5
Austria	9.6	8.9	14.5	3.9	3.7	4.2	0.8	0.8	2.0	8.7	8.0	12.0
Belgium	41.8	42.9	58.3	4.9	5.0	4.8	1.1	1.1	1.0	18.7	19.2	22.9
Brazil	250.5	218.6	235.4	34.0	26.3	28.4	91.9	79.0	82.8	111.0	123.6	135.5
Bulgaria	23.4	22.0	125.9	19.1	17.3	38.8	D	D	99.4	20.1	18.4	184.9
Canada	21.7	22.1	23.1	11.3	11.2	11.5	1.3	1.3	1.3	22.6	23.4	23.0
Chile	70.3	72.5	98.8	171.9	128.4	128.0	D	D	D	80.3	79.3	89.9
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	7.1	7.6	15.5	11.1	12.3	17.2	D	D	13.9	5.6	5.9	10.3
Costa Rica	7.9	9.6	8.2	5.8	6.2	5.6	0.5	1.0	0.8	4.0	8.8	13.4
Croatia	7.7	8.9	8.6	23.7	19.8	20.0	D	D	D	11.9	10.1	11.1
Cyprus	80.9	84.7	84.7	29.3	28.6	27.4	21.3	21.9	21.8	29.6	29.1	28.2
Czech Republic	3.4	1.2	4.5	1.4	1.2	1.6	0.4	0.3	0.5	6.7	5.1	6.4
Denmark	10.2	10.4	11.6	8.1	8.2	8.0	2.3	2.5	2.5	10.7	11.0	11.1
Estonia	5.3	4.8	5.8	0.7	0.6	0.6	1.2	1.1	1.6	6.7	6.3	7.5
Finland	13.2	6.9	10.4	2.2	2.2	2.3	2.0	2.0	2.1	9.6	8.6	12.2
France	D	D	20.0	D	D	D		D	0.2	D	D	9.4
Georgia	D	D	46.6	D	D	12.7	D	D	D	D	D	25.2
Germany	D	D	0.6	D	D	1.0	D	D	1.3	D	D	1.6
Greece	365.9	309.3	893.1	102.0	80.2	91.6	2.6	2.3	2.9	159.1	150.2	190.8
Hong Kong (China)	24.7	24.0	26.3	8.8	9.1	15.4						
Hungary	13.3	13.6	14.7	7.1	6.1	5.5	3.7	3.2	2.1	15.9	13.1	12.1
Iceland	9.3	5.6	4.5	12.9	11.5	16.1	D	D	D	21.4	16.0	17.1
India	D	74.2	144.0	D	114.8	163.7	0.8	0.9	2.2			
Indonesia	2.7	D	4.3	1.1	D	1.1	0.8	D	0.9	4.4	D	6.0
Ireland	24.6	26.1	26.0	3.0	2.1	2.8	1.8	1.0	4.6	3.7	3.4	13.6
Israel	D	D	42.5	D	D	15.1	6.4	6.2	5.4	12.5	16.8	14.6
Italy	D	D	D	D	D	D	D	D	D	D	D	D
Japan	0.8	0.7	0.9	1.3	1.2	1.2	0.7	0.6	0.6	1.9	1.8	1.6
Kenya	D	D	130.8	D	D	90.2	D	D	101.4	D	D	87.0
Korea	1.0	1.0	1.4	2.8	2.9	2.5	0.3	0.3	0.2	5.5	5.8	6.9
Latvia	23.9	127.3	23.9	12.3	10.6	10.4	12.9	9.8	15.1	18.1	12.4	13.0
Lithuania	2.7	3.3	9.4	3.7	2.2	5.6	0.4	0.2	0.1	4.0	3.7	17.8
Luxembourg	26.5	31.4	34.1	3.4	3.2	2.9	D	D	D	18.8	17.2	21.0
Malaysia	7.4	6.0	5.8	10.5	12.4	23.1	D	D	D			
Malta	70.3	66.0	102.2	31.5	30.2	32.9	14.9	16.4	21.6	293.8	369.9	580.2
Mexico	37.4	39.0	51.3	5.6	5.0	5.9	4.8	4.7	6.4	14.6	13.4	19.2
Morocco	D	D	D	D	D	D	D	D	D	D	D	D
Netherlands	18.5	28.4	50.8	6.1	5.8	6.7	2.3	2.5	11.8	5.9	5.6	12.6

Table D.20

Arrears in relation to collection by tax type (continued)

Jurisdiction	CIT arrears as percentage of CIT collected			PIT arrears as percentage of PIT collected			PAYE arrears as percentage of PIT collected			VAT arrears as percentage of VAT collected		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
New Zealand	D	D	5.0	4.4	4.0	2.8	1.0	1.2	1.9	2.9	4.0	5.1
Norway	7.2	7.3	6.3	5.1	4.9	5.5	0.1	0.1	0.1	2.1	2.1	3.1
Peru	104.1	99.1	130.2	26.6	22.2	25.7	14.8	15.0	15.4	63.6	61.3	68.6
Poland	14.2	12.5	13.7	11.0	9.9	11.2	1.6	1.5	1.8	51.4	52.3	133.7
Portugal	84.2	88.6	104.9	16.8	17.0	17.3	0.4	0.7	0.8	41.1	40.1	43.1
Romania	93.6	85.5	109.4	22.9	24.8	27.0	D	D	134.0	71.4	66.6	80.1
Saudi Arabia	D	D	D							D	D	D
Singapore	0.8	0.8	0.6	2.0	1.9	2.0				1.6	2.8	3.1
Slovak Republic	19.1	20.1	25.1	2.7	3.3	3.4	0.7	0.6	0.9	36.8	33.7	33.4
Slovenia	7.0	6.5	7.3	11.6	11.2	10.1	13.8	11.8	11.3	11.1	10.5	9.0
South Africa	16.3	15.8	19.5	7.0	7.2	5.5	9.2	10.4	3.4	5.0	5.4	17.3
Spain	18.7	18.8	28.6	3.2	3.1	3.2	2.1	1.8	1.8	11.2	10.5	12.3
Sweden	D	D	0.2	D	D	0.1	D	D	0.1	D	D	1.3
Switzerland	D	D	D	D	D	D	D	D	0.0	D	D	D
Thailand	8.0	8.0	11.1	35.6	36.1	40.8	D	D	0.0	28.1	32.1	39.2
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	3.7	4.2	4.7	2.4	2.5	2.8	1.2	1.4	2.6	2.3	2.6	2.9
United States	19.1	19.2	24.0	13.1	13.3	18.1	D	D	D			

StatLink  <https://dx.doi.org/10.1787/888934311696>

Please see the tables referred to in the formulas below for relevant notes.

Formula	CIT Total arrears at year-end [A.32] / Income tax - corporate and other entities [A.3] * 100	PIT Total arrears at year-end [A.32] / Income tax - individuals [A.3] * 100	Tax withheld from employees by employers Total arrears at year-end [A.32] / Income tax - individuals [A.3] * 100	VAT Total arrears at year-end [A.32] / Value added tax [A.4] * 100

Table D.21

Arrears: Year-on-year Change

Jurisdiction	Total year-end arrears/total previous year-end arrears (including non-collectable arrears) (in %)		Total year-end arrears/total previous year-end arrears (excluding non-collectable arrears) (in %)	
	2019	2020	2019	2020
Argentina	127.4	147.4	D	D
Australia	112.4	117.7	111.7	129.0
Austria	98.6	123.3	93.5	129.0
Belgium	101.0	99.4	101.5	102.5
Brazil	100.0	98.3	100.0	98.3
Bulgaria	99.8	505.7	97.3	502.8
Canada	106.0	104.2	103.3	99.0
Chile	97.4	110.7	108.0	109.4
China (People's Republic of)	D	D	D	D
Colombia	105.9	123.4	116.7	111.9
Costa Rica	165.3	117.9	207.8	126.7
Croatia	88.9	90.6	82.6	120.5
Cyprus	110.0	98.2	109.9	94.9
Czech Republic	94.4	98.2	83.1	124.4
Denmark	107.7	101.9	123.6	102.3
Estonia	109.8	111.6	113.2	111.8
Finland	90.1	122.6	78.1	131.1
France	92.5	104.3	D	D
Georgia	114.2	90.4	129.9	107.4
Germany	111.1	146.5	D	D
Greece	101.2	102.4	97.5	101.3
Hong Kong (China)	114.7	108.4	122.8	124.2
Hungary	98.8	99.4	104.8	107.6
Iceland	86.1	106.6	D	D
India	D	155.7	D	D
Indonesia	D	D	D	D
Ireland	98.5	156.7	88.9	128.8
Israel	121.1	100.4	117.1	102.5
Italy	107.0	104.9	107.0	104.9
Japan	95.2	93.1	D	D
Kenya	136.0	385.0	138.9	93.7
Korea	105.6	93.6	101.6	102.6
Latvia	82.8	106.9	81.5	169.8
Lithuania	103.9	249.2	120.1	467.2
Luxembourg	116.2	95.9	D	D
Malaysia	99.5	105.0	103.4	110.8
Malta	123.4	137.3	140.9	140.6
Mexico	95.4	139.4	95.6	135.4
Morocco	D	D	D	D
Netherlands	127.0	185.5	99.1	269.6
New Zealand	117.7	112.4	127.7	133.7

Table D.21

Arrears: Year-on-year Change (continued)

Jurisdiction	Total year-end arrears/total previous year-end arrears (including non-collectable arrears) (in %)		Total year-end arrears/total previous year-end arrears (excluding non-collectable arrears) (in %)	
	2019	2020	2019	2020
Norway	104.4	112.9	104.9	115.1
Peru	99.7	99.1	120.3	112.2
Poland	104.5	102.4	D	D
Portugal	105.7	117.5	98.9	122.1
Romania	107.6	113.1	120.6	168.5
Saudi Arabia	D	D	D	D
Singapore	128.4	102.3	D	D
Slovak Republic	102.9	101.4	103.7	184.2
Slovenia	98.0	84.6	93.1	78.3
South Africa	110.5	121.2	118.6	118.2
Spain	96.0	104.3	D	D
Sweden	90.7	200.5	D	D
Switzerland	D	D	D	D
Thailand	107.5	111.9	92.6	89.8
Turkey	D	D	D	D
United Kingdom	109.6	125.8	108.1	129.6
United States	104.1	104.5	102.4	113.0

StatLink  <https://dx.doi.org/10.1787/888934311715>

Please see the tables referred to in the formulas below for relevant notes.

Formula				
	Closing stock of arrears at year-end 2019 [A.31] / Closing stock of arrears at year-end 2018 [A.31] * 100	Closing stock of arrears at year-end 2020 [A.31] / Closing stock of arrears at year-end 2019 [A.31] * 100	(Closing stock of arrears at year-end 2019 [A.31] - Closing stock of arrears considered non-collectable at year-end 2019 [A.31]) / (Closing stock of arrears at year-end 2018 [A.31] - Closing stock of arrears considered non-collectable at year-end 2018 [A.31]) * 100	(Closing stock of arrears at year-end 2020 [A.31] - Closing stock of arrears considered non-collectable at year-end 2020 [A.31]) / (Closing stock of arrears at year-end 2019 [A.31] - Closing stock of arrears considered non-collectable at year-end 2019 [A.31]) * 100

Table D.22

Audits: Hit rate and additional assessments raised

Jurisdiction	Additional assessments raised through:											
	Audit hit rate			Audit as percentage of tax collections			Electronic compliance checks as percentage of tax collections			All audits and verification actions as percentage of tax collections		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	63.7	65.3	70.5	1.9	2.0	1.6	D	D	0.0	D	D	1.6
Australia	51.8	57.5	53.7	2.9	2.2	2.0	D	D	D	D	D	D
Austria	27.5	27.5	26.7	1.7	1.4	1.2	0.4	0.3	1.1	2.1	1.8	2.3
Belgium	29.3	27.6	20.9	7.6	6.4	8.1	D	D	D	D	D	D
Brazil	99.6	99.7	99.7	20.7	21.3	19.7	0.0	0.0	0.3	20.7	21.3	20.0
Bulgaria	88.8	88.1	98.9	6.4	5.6	5.9	D	D	0.0	D	D	5.9
Canada	58.0	58.6	59.0	4.6	4.5	4.0	D	D	0.0	D	D	4.1
Chile	22.4	21.1	22.7	3.9	3.8	2.8	2.3	2.2	2.7	6.2	5.9	5.5
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	87.2	78.7	92.7	1.3	1.3	4.3	D	D	D	D	D	D
Costa Rica	71.2	55.4	43.8	5.5	4.0	1.1	0.0	0.0	0.0	5.5	4.0	1.1
Croatia	57.0	70.0	77.1	1.5	1.5	1.7	D	D	D	D	D	D
Cyprus	D	D	D	9.4	10.5	15.5	D	D	D	D	D	D
Czech Republic	44.6	44.6	69.6	1.7	1.2	1.0	0.1	0.1	0.1	1.8	1.3	1.1
Denmark	66.4	69.3	74.3	1.0	0.6	1.6	D	D	D	D	D	D
Estonia	28.1	32.5	37.8	1.1	0.6	0.8	0.3	0.2	0.2	1.3	0.7	1.0
Finland	D	D	D	D	D	D	D	D	D	D	D	D
France	D	D	D	3.1	2.6	1.9	D	D	D	D	D	D
Georgia	92.7	67.9	85.0	7.6	13.3	14.4	0.0	0.0	D	7.6	13.3	D
Germany	73.4	72.7	70.7	2.3	2.4	2.0	0.0	0.0	0.0	2.3	2.4	2.0
Greece	46.4	47.9	48.4	4.3	3.2	4.3	1.0	1.0	0.1	5.3	4.2	4.4
Hong Kong (China)	29.4	35.8	35.1	0.9	0.9	1.8	D	D	D	D	D	D
Hungary	56.5	61.0	68.5	2.8	2.3	2.1	0.2	0.3	0.6	2.9	2.6	2.7
Iceland	D	D	D	D	D	D	D	D	D	D	D	D
India	D	D	D	D	15.9	44.1	D	D	D	D	D	D
Indonesia	50.8	34.3	47.4	8.0	6.3	14.2	0.0	0.0	0.0	8.0	6.3	14.2
Ireland	27.9	21.7	19.5	1.0	0.8	0.8	0.1	0.1	0.1	1.0	0.9	0.9
Israel	71.9	74.8	75.0	6.0	6.3	5.8	0.1	0.1	0.1	6.0	6.4	5.9
Italy	90.4	90.2	91.7	8.4	8.2	6.5	0.1	0.1	0.0	8.5	8.3	6.5
Japan	D	D	63.4	D	D	0.9	D	D	D	D	D	D
Kenya	74.9	81.5	D	1.9	5.0	4.9	0.5	0.4	0.5	2.4	5.4	5.4
Korea	D	D	D	2.4	2.4	1.9	D	D	D	D	D	D
Latvia	83.1	76.2	72.5	1.9	1.2	1.0	D	D	D	D	D	D
Lithuania	22.4	22.8	26.5	0.7	0.7	0.5	D	D	0.4	D	D	0.9
Luxembourg	D	D	D	0.6	0.6	1.0	D	D	D	D	D	D
Malaysia	26.8	35.5	37.5	8.6	14.0	16.7	0.0	0.0	0.0	8.6	14.0	16.7
Malta	58.1	63.0	40.8	1.3	1.8	1.3	0.4	0.5	0.5	1.7	2.2	1.8
Mexico	D	D	D	D	D	D	D	D	D	6.3	7.3	11.6

Table D.22

Audits: Hit rate and additional assessments raised (continued)

Jurisdiction	Audit hit rate			Additional assessments raised through:								
				Audit as percentage of tax collections			Electronic compliance checks as percentage of tax collections			All audits and verification actions as percentage of tax collections		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Morocco	98.4	98.4	98.5	4.2	3.8	1.1	4.1	2.9	2.6	8.3	6.8	3.7
Netherlands	25.4	24.9	26.1	2.7	2.4	3.7	0.3	0.2	0.2	3.0	2.6	3.9
New Zealand	D	D	D	D	D	D	D	D	D	D	D	D
Norway	4.6	5.2	11.7	3.0	2.8	3.2	D	D	D	D	D	D
Peru	61.5	62.1	52.1	4.1	4.9	2.7	0.0	0.0	0.0	4.1	4.9	2.7
Poland	D	D	D	5.4	4.5	5.8	D	D	D	D	D	D
Portugal	64.5	62.6	55.1	3.5	3.2	3.1	0.0	0.0	0.0	3.5	3.2	3.1
Romania	88.8	87.7	84.6	4.0	2.9	2.7	D	D	0.0	D	D	2.7
Saudi Arabia	53.1	69.8	68.7	14.0	8.6	8.8	0.0	0.0	0.0	14.0	8.6	8.8
Singapore	D	D	D	D	D	D	D	D	D	D	D	D
Slovak Republic	69.1	75.5	79.2	4.7	5.6	5.2	D	D	D	D	D	D
Slovenia	8.8	12.1	10.9	D	D	3.1	D	D	D	D	D	D
South Africa	43.6	71.4	21.2	0.7	1.1	2.3	2.3	1.9	0.0	3.0	2.9	2.3
Spain	D	D	D	7.1	7.2	9.1	0.0	0.0	0.0	7.1	7.2	9.1
Sweden	60.6	65.9	72.2	0.5	0.5	0.2	D	D	D	D	D	D
Switzerland	D	D	72.0	D	D	D	D	D	D	D	D	D
Thailand	35.9	40.2	36.7	1.4	1.4	2.0	D	D	D	D	D	D
Turkey	45.2	44.5	32.1	4.6	5.0	7.8	0.0	0.0	D	4.6	5.0	D
United Kingdom	D	D	D	5.5	6.4	6.5	D	D	D	D	D	D
United States	96.0	97.0	76.2	1.4	0.9	0.9	0.0	0.0	0.0	1.4	0.9	0.9

StatLink  <https://dx.doi.org/10.1787/888934311734>

Please see the tables referred to in the formulas below for relevant notes.

Formula	No. of audits where a tax adjustment was made [A.33] / No. of audits completed [A.33] * 100	Value of additional assessments from all audits (excluding electronic compliance checks) in FY [A.34] / (Total net revenue collected [A.2] - Non-tax revenue [A.6] - Social security contributions [A.6]) * 100	Value of additional assessments in FY from electronic compliance checks [A.34] / (Total net revenue collected [A.2] - Non-tax revenue [A.6] - Social security contributions [A.6]) * 100	Total value of additional assessments in FY [A.34] / (Total net revenue collected [A.2] - Non-tax revenue [A.6] - Social security contributions [A.6]) * 100

Table D.23

Audits: Additional assessments raised by tax type

Jurisdiction	Additional assessments raised through audit by tax type											
	CIT assessments as percentage of CIT collected			PIT assessments as percentage of PIT collected			PAYE assessments as percentage of PIT collected			VAT assessments as percentage of VAT collected		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	3.2	2.9	1.6	1.4	1.3	4.5	4.7	5.5	3.0	1.2	1.3	0.8
Australia	D	D	D	D	D	D	D	D	D	D	D	D
Austria	3.2	2.8	3.5	0.5	0.5	0.3	0.2	0.1	0.1	1.7	1.2	1.2
Belgium	19.3	15.7	30.5	8.3	6.7	5.9	D	D	D	2.7	3.3	4.3
Brazil	46.9	51.7	46.4	2.6	3.9	3.5	12.3	6.8	13.5	9.5	10.7	12.7
Bulgaria	9.9	5.7	7.8	1.0	0.7	1.0	0.5	0.4	0.2	7.1	6.9	7.2
Canada	12.0	11.9	9.3	1.6	1.5	1.4	0.1	0.1	0.1	10.1	10.0	9.7
Chile	8.8	7.9	7.1	0.6	0.7	1.6	D	D	D	1.4	1.7	0.8
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	2.7	2.5	7.2	1.0	0.6	2.8	0.8	0.4	D	0.2	0.6	0.9
Costa Rica	21.0	15.7	3.4	3.1	0.6	0.5	D	D	0.1	0.5	1.1	0.4
Croatia	0.7	2.8	1.7	1.4	1.7	1.5	D	D	D	0.9	0.9	1.7
Cyprus	39.4	41.9	10.7	D	D	D	D	D	D	1.6	3.3	29.0
Czech Republic	1.3	1.2	1.4	0.1	0.1	0.1	0.0	0.0	0.0	2.8	1.9	1.3
Denmark	6.1	-0.0	14.8	0.5	0.5	0.4	D	D	D	1.5	1.2	2.1
Estonia	D	D	D	D	D	D	D	D	D	D	D	D
Finland	D	D	D	D	D	D	D	D	D	D	D	D
France	13.3	9.0	5.5	3.3	2.5	1.5		D	D	2.1	2.0	1.6
Georgia	21.1	12.2	12.0	2.5	4.5	5.6	D	D	2.0	3.8	7.5	5.6
Germany	2.6	3.8	3.1	0.9	0.8	0.7	0.3	0.2	0.2	1.5	1.4	1.3
Greece	17.8	12.0	27.1	3.7	3.0	7.1	0.0	0.0	0.0	3.9	3.1	2.7
Hong Kong (China)	1.6	1.4	3.2	1.0	1.2	1.2						
Hungary	0.9	7.7	2.1	0.3	0.3	0.3	0.6	0.6	0.5	6.0	4.2	4.3
Iceland	D	D	D	D	D	D	D	D	D	D	D	D
India	D	20.1	59.8	D	10.3	27.0	D	D	D			
Indonesia	6.6	D	15.3	0.4	D	0.6	1.0	D	1.0	8.0	D	17.9
Ireland	0.8	0.7	1.3	0.7	0.6	0.4	0.6	0.4	0.2	0.9	0.7	0.5
Israel	18.3	18.7	17.4	4.1	4.5	5.7	0.8	0.9	0.9	4.6	5.1	3.1
Italy	31.4	34.9	26.1	3.8	3.2	2.2	0.7	0.5	0.7	15.8	16.6	12.8
Japan	1.6	1.6	1.5	0.5	0.5	0.5	0.2	0.2	0.2	0.6	0.7	0.6
Kenya	6.3	31.6	27.4	0.4	0.7	0.0	0.5	0.2	0.1	3.6	4.3	2.2
Korea	6.4	6.1	6.3	1.8	1.9	1.1	D	D	D	0.4	0.5	0.5
Latvia	6.4	16.9	3.1	0.1	0.1	0.9	1.3	0.4	0.6	2.7	2.0	0.9
Lithuania	0.8	1.8	0.1	0.6	0.7	0.0	D	D	D	1.0	0.7	0.0
Luxembourg	D	D	D	D	D	D	D	D	D	2.3	2.2	3.9
Malaysia	9.3	15.8	19.8	8.3	12.2	12.5	0.6	0.4	0.6			
Malta	2.3	2.8	2.5	1.1	1.2	0.8	D	D	D	1.1	2.0	1.5
Mexico	D	D	D	D	D	D	D	D	D	D	D	D
Morocco	8.9	8.1	2.3	1.5	1.8	0.5	3.8	2.2	0.5	1.9	2.3	0.8

Table D.23

Audits: Additional assessments raised by tax type (continued)

Jurisdiction	Additional assessments raised through audit by tax type											
	CIT assessments as percentage of CIT collected			PIT assessments as percentage of PIT collected			PAYE assessments as percentage of PIT collected			VAT assessments as percentage of VAT collected		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Netherlands	9.3	9.6	16.9	2.1	1.2	2.7	0.1	0.1	0.1	1.6	1.4	1.4
New Zealand	D	D	D	D	D	D	D	D	D	D	D	D
Norway	19.6	24.8	21.7	3.3	1.7	2.0	0.1	0.1	0.8	0.3	0.2	0.2
Peru	13.2	10.9	7.2	2.3	2.1	2.1	0.0	0.0	0.0	1.1	4.4	1.6
Poland	3.5	3.5	36.4	2.5	2.3	3.7	D	D	D	9.2	7.6	15.4
Portugal	11.9	12.8	14.3	1.0	0.7	0.4	0.4	0.3	0.4	4.0	3.2	3.5
Romania	9.7	6.7	6.5	0.6	0.6	0.6	2.9	2.1	2.9	4.7	3.5	3.1
Saudi Arabia	75.2	43.0	34.4							4.5	4.5	7.7
Singapore	0.5	0.6	0.6	0.4	0.4	0.9				2.0	1.8	1.6
Slovak Republic	5.3	11.5	11.2	0.3	1.4	0.2	0.0	0.0	0.0	7.3	6.0	5.7
Slovenia	D	D	5.1	D	D	1.8	D	D	1.9	D	D	4.1
South Africa	2.1	4.8	0.2	0.4	0.2	1.8	0.2	0.2	0.0	0.2	0.6	5.4
Spain	D	D	D	D	D	D	D	D	D	D	D	D
Sweden	D	D	D	D	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D	0.0	D	D	0.5
Thailand	0.7	1.3	1.5	3.4	2.3	2.3	D	D	0.0	1.4	1.3	2.7
Turkey	2.9	3.6	7.2	0.4	0.3	1.0	0.5	0.3	1.2	9.6	12.7	12.7
United Kingdom	7.0	5.3	5.1	2.3	2.6	2.4	0.6	0.7	0.8	6.8	10.3	8.3
United States	7.1	3.6	3.0	0.6	0.4	0.5	0.1	0.1	0.0			

StatLink  <https://dx.doi.org/10.1787/888934311753>

Please see the tables referred to in the formulas below for relevant notes.

Formula	CIT Total additional assessments from audits in FY [A.35] / Income tax - corporate and other entities [A.3] * 100	PIT Total additional assessments from audits in FY [A.35] / Income tax - individuals [A.3] * 100	Tax withheld from employees by employers Total additional assessments from audits in FY [A.35] / Income tax - individuals [A.3] * 100	VAT Total additional assessments from audits in FY [A.35] / Value added tax [A.4] * 100

Table D.24

Administrative review cases and litigation

Jurisdiction	No. of internal cases initiated during the FY per 1 000 active taxpayers (PIT and CIT)			Ratio of cases under independent review to internal review cases			Number of cases resolved by higher appellate court in favor of the administration as percentage of cases resolved		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	0.0	0.0	0.0	9.7	16.0	162.1	69.9	71.5	62.3
Australia	0.9	1.0	0.8	0.1	0.1	0.1	73.3	75.0	83.3
Austria	10.7	10.2	9.6	0.8	0.9	0.9	D	D	D
Belgium	5.7	6.4	7.8	0.0	0.1	0.2	80.4	91.3	90.5
Brazil	2.2	2.3	2.0	0.5	0.4	0.4	D	D	75.8
Bulgaria	0.8	0.6	0.5	0.5	0.3	1.2	77.7	82.9	78.8
Canada	D	D	2.1	0.1	0.1	0.1	42.9	94.6	61.7
Chile	0.4	0.3	0.3	1.1	0.9	2.7	76.4	68.6	27.6
China (People's Republic of)	D	D	D	D	D	D	D	D	D
Colombia	0.7	0.6	0.4	2.3	1.9	2.7	D	D	60.3
Costa Rica	D	D	1.4	D	D	1.9	45.5	45.1	53.5
Croatia	4.0	3.8	3.0				63.5	51.6	47.2
Cyprus	13.2	16.7	15.7	0.0	0.0	0.0	55.6	73.9	47.4
Czech Republic	2.2	1.8	2.6	0.7	0.7	0.3	47.3	44.2	59.5
Denmark	0.0	0.0	0.0				D	D	85.3
Estonia	0.2	0.2	0.2	13.2	21.0	9.3	87.7	88.2	90.3
Finland	19.4	25.6	26.9	D	D	D	D	D	D
France	53.3	56.7	48.6	0.2	0.2	0.2	68.3	60.2	60.6
Georgia	6.5	6.1	4.0	8.6	3.6	9.1	63.3	52.8	55.4
Germany	54.7	54.7	75.9	D	D	D	D	D	D
Greece	0.8	0.8	1.1	5.5	6.5	1.7	27.3	42.9	40.0
Hong Kong (China)	22.4	25.7	14.6	0.0	0.0	0.0	50.0	0.0	0.0
Hungary	0.8	0.8	0.7	1.5	2.3	2.6	78.6	75.7	72.4
Iceland	65.3	D	D	D	D	D	D	D	D
India	D	0.5	3.4	0.3	0.3	0.3	D	D	7.9
Indonesia	D	D	1.1	11.2	7.5	6.5	22.8	24.3	43.1
Ireland	0.0	0.0	0.0	3459.0	842.5	503.5	0.0	60.0	100.0
Israel	0.2	0.3	0.2				D	D	78.9
Italy	3.6	3.2	2.4	8.1	6.2	4.3	65.2	65.7	71.6
Japan	D	D	D	0.1	0.1	0.1	92.5	97.4	95.1
Kenya	0.0	0.0	0.2	25.4	11.8	0.6			98.9
Korea	0.4	0.4	D	3.0	3.5	2.5	34.9	30.1	27.3
Latvia	0.7	0.5	1.0				D	D	92.3
Lithuania	0.2	0.1	0.1	0.5	0.5	2.4	51.5	74.0	95.7
Luxembourg	D	D	D	D	D	D	D	D	D
Malaysia	0.0	0.0	0.0	5.8	4.4	3.4	75.0	47.6	73.3
Malta	0.0	0.1	0.0	0.7	0.8	4.6	69.2	57.9	100.0
Mexico	0.2	0.2	0.1	16.0	13.1	14.1	24.4	27.1	19.8
Morocco	97.0	66.9	37.5	0.1	0.0	0.0	32.6	27.4	27.0

Table D.24

Administrative review cases and litigation (continued)

Jurisdiction	No. of internal cases initiated during the FY per 1 000 active taxpayers (PIT and CIT)			Ratio of cases under independent review to internal review cases			Number of cases resolved by higher appellate court in favor of the administration as percentage of cases resolved		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Netherlands	45.2	39.9	34.6	0.1	0.1	0.1	84.1	78.9	85.0
New Zealand	0.0	0.0	0.0	4.0	7.4	D	88.9	50.0	87.5
Norway	2.3	1.4	1.9	1.5	1.3	1.1	81.6	88.6	71.0
Peru	3.4	3.8	2.3	1.1	0.7	1.1	78.6	69.8	70.4
Poland	6.7	D	D	D	D	D	D	D	D
Portugal	9.5	10.0	19.1	3.3	3.5	0.8	39.7	45.4	42.5
Romania	D	D	D	4.8	11.5	14.7	64.9	67.2	59.6
Saudi Arabia ¹	9.3	67.5	80.7				D	D	96.7
Singapore	D	D	D	D	D	D	66.7	66.7	80.0
Slovak Republic	D	D	D	0.2	0.4	D	74.1	68.1	64.2
Slovenia	11.6	12.5	5.9	0.8	0.8	2.1	79.1	73.8	62.8
South Africa	22.9	27.7	15.0	0.0	0.0	0.0	84.6	92.9	80.0
Spain	8.9	8.5	8.5	7.6	6.6	4.8	64.7	64.1	59.9
Sweden	18.3	18.2	15.8	0.6	0.6	0.2	D	D	D
Switzerland	D	D	D	D	D	D	D	D	D
Thailand	0.1	0.1	0.1				D	D	D
Turkey	D	D	D	D	D	D	D	D	D
United Kingdom	1.0	0.8	0.6	6.6	7.2	12.5	72.2	78.6	67.6
United States	0.6	0.5	0.4	D	D	D	3.6	5.3	100.0

StatLink  <https://dx.doi.org/10.1787/888934311772>

1. For Saudi Arabia, the “No. of internal cases initiated during the FY per 1 000 active taxpayers” was put in relation to active VAT taxpayers.

Please see the tables referred to in the formulas below for relevant notes.

Formula	No. of cases initiated during FY [A.38] / (PIT active taxpayers [A.20] + CIT active taxpayers [A.20]) * 1000	No. of tax cases at FY end under independent review by external bodies [A.38] / No. of tax cases at FY end under internal review procedures [A.38]	No. of cases resolved during FY in favor of the administration [A.38] / No. of cases resolved during FY [A.38] * 100
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Table A.1. Revenue types for which the administration has responsibility and employer withholding

Jurisdiction	Revenue types or categories for which the tax administration has responsibility												Employers withholding taxes on behalf of employees			Joint with Customs?					
	Income tax			Other taxes								Non-tax revenue			2020	2019	2018	2020	2019	2018	
	Individuals	Corporate and other entities	Value added tax	Excises (domestic)	Motor vehicle taxes	Real property taxes	Wealth taxes	Estate, inheritance, gift and other taxes	Other taxes on good and services	Other	Social security contributions	2020	2019	2018	2020	2019	2018	2020	2019	2018	
Argentina	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Australia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Austria	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Belgium	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Brazil	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Bulgaria	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Canada	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Chile	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
China (People's Republic of)	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Colombia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Costa Rica	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Croatia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Cyprus	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Czech Republic	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Denmark	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Estonia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Finland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
France	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Georgia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Germany	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Greece	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.1. Revenue types for which the administration has responsibility and employer withholding (continued)

Jurisdiction	Revenue types or categories for which the tax administration has responsibility																																
	Income tax						Other taxes													Employers withholding taxes on behalf of salaried employees													
	Individuals		Corporate and other entities		Value added tax		Excises (domestic)		Motor vehicle taxes		Real property taxes		Wealth taxes		Estate, inheritance, gift and other taxes		Other taxes on good and services		Other		Social security contributions		Non-tax revenue										
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Hong Kong (China)	■	■	■	■	■	■				■	■	■				■	■	■										□	□	□	■	■	■
Hungary	■	■	■	■	■	■							■	■	■	■	■	■	■	■	■	■	■	■				■	■	■	■	■	■
Iceland	■	■	■	■	■	■										■	■	■	■	■	■	■	■	■				■	■	■	■	■	■
India	■	■	■	■	■	■										■	■	■										□	□	□	■	■	■
Indonesia	■	■	■	■	■	■										■	■	■										□	□	□	■	■	■
Ireland	■	■	■	■	■	■				■	■	■				■	■	■	■	■	■							■	■	■	■	■	■
Israel	■	■	■	■	■	■				■	■	■							■	■	■							■	■	■	■	■	■
Italy	■	■	■	■	■	■										■	■	■										□	□	□	■	■	■
Japan	■	■	■	■	■	■										■	■	■										■	■	■	■	■	■
Kenya	■	■	■	■	■	■				■	■	■				■	■	■	■	■	■							■	■	■	■	■	■
Korea	■	■	■	■	■	■										■	■	■										□	□	□	■	■	■
Latvia	■	■	■	■	■	■																						■	■	■	■	■	■
Lithuania	■	■	■	■	■	■				■	■	■				■	■	■	■	■	■							□	□	□	■	■	■
Luxembourg	■	■	■	■	■	■				■	■	■				■	■	■	■	■	■							□	□	□	■	■	■
Malaysia	■	■	■	■	■	■																						□	□	□	■	■	■
Malta	■	■	■	■	■	■				■	■	■				■	■	■										□	□	□	■	■	■
Mexico	■	■	■	■	■	■																						■	■	■	■	■	■
Morocco	■	■	■	■	■	■																						□	□	□	■	■	■
Netherlands	■	■	■	■	■	■										■	■	■	■	■	■							■	■	■	■	■	■
New Zealand	■	■	■	■	■	■																						□	□	□	■	■	■
Norway	■	■	■	■	■	■																						□	□	□	■	■	■
Peru	■	■	■	■	■	■																						■	■	■	■	■	■

Table A.1. Revenue types for which the administration has responsibility and employer withholding (continued)

Jurisdiction	Revenue types or categories for which the tax administration has responsibility												Employers withholding taxes on behalf of salaried employees			Joint with Customs?											
	Income tax						Other taxes						Social security contributions			Non-tax revenue											
	Individuals		Corporate and other entities		Value added tax		Excises (domestic)		Motor vehicle taxes		Real property taxes		Wealth taxes		Estate, inheritance, gift and other taxes		Other taxes on good and services		Other								
2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Poland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Romania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Saudi Arabia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Singapore	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Slovenia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
South Africa	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Switzerland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Thailand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Turkey	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

■ Yes
□ No

Table A.2. Net revenue collected by the tax administration: Total

Jurisdiction	Total net revenue collected by the tax administration (in thousands in local currency)		
	2018	2019	2020
Argentina	3 462 304 673	4 874 496 097	6 595 577 088
Australia	397 074 515	425 921 153	404 358 273
Austria	88 203 598	90 893 296	81 807 500
Belgium	114 575 457	113 458 533	104 891 158
Brazil	1 316 295 267	1 382 159 058	1 334 514 600
Bulgaria	25 489 824	28 136 975	28 493 351
Canada ¹	430 332 316	457 219 829	473 508 806
Chile	33 267 370 025	33 601 031 194	31 121 636 713
China (People's Republic of)	19 972 493 850	21 655 987 550	20 971 080 450
Colombia	131 167 827 955	144 051 179 389	127 583 634 232
Costa Rica	3 912 622 030	4 235 491 540	3 829 280 910
Croatia	122 231 868	129 130 431	117 736 050
Cyprus	3 790 106	4 171 883	3 915 123
Czech Republic	861 204 471	915 312 947	857 785 977
Denmark	987 502 183	1 008 791 833	1 072 545 205
Estonia	8 912 494	9 517 829	9 520 452
Finland	68 580 900	70 359 600	69 217 400
France	606 653 197	619 373 009	608 869 330
Georgia	9 996 895	10 809 293	10 020 803
Germany	694 669 721	717 839 394	662 031 792
Greece	48 963 935	55 154 353	47 355 168
Hong Kong (China)	328 619 251	341 441 564	303 572 400
Hungary	14 252 497 700	15 525 090 100	15 812 870 451
Iceland	746 459 000	762 421 000	744 444 000
India	10 027 384 100	11 377 184 800	10 495 490 700
Indonesia	1 313 241 933 247	1 353 193 198 130	1 072 105 797 380
Ireland	68 709 752	74 141 881	71 760 928
Israel	297 279 590	307 232 273	301 843 186
Italy ²	390 159 122	398 434 860	392 698 564
Japan	55 302 941 000	56 513 359 000	54 740 155 000
Kenya	1 435 499 531	1 580 061 751	1 207 177 144
Korea	284 575 023 000	285 417 077 154	278 175 107 264
Latvia	9 407 234	9 916 386	9 862 991
Lithuania	8 147 039	10 114 906	10 090 543
Luxembourg	15 265 262	16 348 259	15 590 205
Malaysia	130 033 803	135 710 172	110 509 712
Malta	3 662 891	3 946 598	3 501 083
Mexico	3 895 571 909	4 032 677 446	4 110 938 700
Morocco	206 072 018	207 571 668	194 781 000
Netherlands	258 132 142	273 762 311	262 645 511
New Zealand	82 398 124	89 736 482	83 652 798

Table A.2. Net revenue collected by the tax administration: Total (*continued*)

Jurisdiction	Total net revenue collected by the tax administration (in thousands in local currency)		
	2018	2019	2020
Norway	1 063 221 536	1 150 722 109	1 099 093 771
Peru	120 487 417	127 755 318	109 059 476
Poland	378 241 754	398 669 754	304 518 048
Portugal	49 222 338	51 038 048	48 032 880
Romania	244 832 511	271 639 385	263 590 901
Saudi Arabia	106 388 180	116 234 218	147 866 634
Singapore	50 226 143	52 426 642	53 510 082
Slovak Republic	13 273 826	13 943 257	13 718 718
Slovenia	16 613 623	17 572 564	16 281 755
South Africa	1 242 532 034	1 315 832 020	1 269 305 768
Spain	208 684 965	212 807 546	194 052 000
Sweden	2 232 679 151	2 297 116 531	2 393 739 074
Switzerland	55 773 586	58 020 393	52 232 725
Thailand	1 697 720 659	1 750 490 173	1 519 060 011
Turkey	621 536 356	673 447 075	833 250 502
United Kingdom	605 819 649	627 895 776	636 736 778
United States	3 001 581 900	3 112 480 051	2 761 661 302

StatLink  <https://dx.doi.org/10.1787/888934311810>

1. Canada: For 2018 and 2019, VAT does not include VAT (gross import).
2. Italy: For 2018 and 2019, VAT does not include VAT (gross import).

Table A.3. Net revenue collected by the tax administration by tax type: Income tax

Jurisdiction	Net revenue collected by the tax administration (in thousands in local currency)					
	Income tax – individuals			Income tax – corporate and other entities		
	2018	2019	2020	2018	2019	2020
Argentina	230 577 489	366 639 687	565 718 812	511 474 897	729 881 547	901 584 537
Australia	206 992 959	223 672 881	221 920 287	100 379 667	109 705 626	95 139 833
Austria	34 530 000	36 396 000	32 814 700	9 162 800	9 384 700	6 333 900
Belgium	45 969 575	44 764 239	45 481 005	19 528 820	19 294 371	13 926 469
Brazil	136 602 438	156 666 573	156 475 407	202 743 290	213 480 928	205 954 729
Bulgaria	3 234 852	3 525 607	3 646 097	2 345 701	2 593 207	2 583 134
Canada	224 820 635	238 216 391	243 627 351	70 113 418	75 238 874	72 712 158
Chile	2 701 415 791	2 937 532 164	3 183 728 115	11 679 440 540	11 295 293 429	9 336 656 611
China (People's Republic of)	1 387 196 780	1 038 852 860	1 173 250 240	3 549 016 220	3 751 557 550	3 657 025 910
Colombia	12 215 962 644	12 888 179 508	12 977 787 556	51 827 965 170	54 630 320 332	48 834 737 341
Costa Rica	483 644 600	535 412 200	568 091 780	915 283 600	955 908 500	903 844 500
Croatia	13 371 647	14 618 499	13 970 790	8 518 878	9 303 537	9 321 301
Cyprus	583 488	609 415	690 992	831 821	891 190	935 693
Czech Republic	219 894 386	246 640 294	231 720 338	181 278 572	190 874 958	167 350 377
Denmark	471 536 819	491 671 189	514 107 516	61 712 192	67 091 098	60 100 977
Estonia	1 411 185	1 531 587	1 652 357	517 859	509 096	449 531
Finland	30 288 800	30 818 000	31 795 400	5 949 400	6 057 100	4 787 000
France	73 009 838	71 743 458	74 008 984	27 386 290	33 465 562	36 329 434
Georgia	3 247 089	3 482 794	3 326 735	736 624	866 289	919 441
Germany	309 596 394	324 564 130	309 625 899	97 323 882	94 517 904	75 142 226
Greece	8 077 512	10 440 190	9 584 771	3 007 572	3 631 507	1 261 390
Hong Kong (China)	75 270 013	75 519 924	64 691 536	133 459 326	160 833 150	149 427 519
Hungary	2 177 428 400	2 424 565 200	2 527 742 276	380 435 300	303 310 900	406 524 611
Iceland	183 396 000	195 301 000	210 815 000	70 981 000	65 883 000	64 774 000
India	4 082 026 800	4 616 517 200	4 802 992 900	5 712 018 700	6 635 716 200	5 568 755 500
Indonesia	146 679 023 552	162 699 392 092	166 357 977 824	602 351 573 533	609 746 704 458	427 675 355 946
Ireland	21 297 619	22 938 254	22 938 255	10 386 589	10 887 287	11 832 858
Israel	108 028 571	113 612 299	117 309 448	43 333 282	43 789 176	38 780 289
Italy	168 142 000	171 997 000	165 046 960	29 171 000	30 366 000	28 099 145
Japan	18 881 565 000	19 900 578 000	19 170 688 000	11 995 304 000	12 318 027 000	10 797 110 000
Kenya	364 103 622	392 692 649	371 747 436	160 059 236	168 783 463	182 386 649
Korea	84 572 734 471	83 700 611 278	93 333 475 746	71 395 611 764	72 597 278 072	55 984 445 020
Latvia	1 723 614	1 946 718	1 817 425	304 004	44 777	207 452
Lithuania	1 840 347	3 446 158	3 516 776	691 249	759 147	779 695
Luxembourg	5 618 025	5 866 391	6 199 524	3 437 040	3 921 156	3 004 078
Malaysia	33 050 179	37 902 221	28 578 892	89 435 944	89 604 538	74 323 702
Malta	907 145	1 020 169	1 006 956	665 998	745 632	529 394
Mexico	855 114 357	884 186 968	930 793 600	809 833 508	803 643 118	832 119 700
Morocco	43 804 100	44 335 300	42 077 000	52 119 900	51 741 100	51 008 000
Netherlands	60 184 377	65 772 951	66 194 700	23 655 463	25 949 389	21 044 420

Table A.3. Net revenue collected by the tax administration by tax type: Income tax (*continued*)

Jurisdiction	Net revenue collected by the tax administration (in thousands in local currency)					
	Income tax – individuals			Income tax – corporate and other entities		
	2018	2019	2020	2018	2019	2020
New Zealand	37 480 821	40 339 972	39 376 908	15 547 822	17 725 793	12 913 255
Norway	335 965 927	351 798 241	324 256 921	79 244 443	83 677 486	97 437 833
Peru	13 454 072	14 747 162	15 519 004	26 134 664	27 693 389	20 578 538
Poland	59 558 738	65 444 928	63 797 444	34 640 853	39 984 713	41 293 051
Portugal	13 315 923	13 587 605	14 014 415	6 810 424	6 840 275	5 521 454
Romania	22 576 352	23 115 795	24 257 917	18 150 641	20 544 061	15 966 301
Saudi Arabia				16 523 302	17 203 921	18 109 222
Singapore	10 732 223	11 716 204	12 378 808	16 495 817	17 649 927	18 385 166
Slovak Republic	3 217 628	3 534 474	3 491 532	2 787 700	2 700 721	2 652 871
Slovenia	2 455 425	2 626 656	2 500 332	845 734	997 088	772 928
South Africa	462 903 133	493 828 780	529 172 362	220 238 556	214 388 377	214 986 038
Spain	82 858 655	86 892 207	87 972 000	24 837 777	23 732 923	15 858 000
Sweden	761 085 553	751 596 905	797 000 000	191 955 598	223 092 626	209 000 000
Switzerland	11 156 566	11 454 534	12 038 154	11 289 311	11 813 348	12 107 375
Thailand	319 200 641	336 508 070	336 347 304	727 222 345	794 351 650	608 228 214
Turkey	138 992 395	162 704 018	158 841 637	78 673 314	78 828 983	105 056 671
United Kingdom	186 000 000	194 000 000	194 165 308	53 300 000	53 500 000	53 001 756
United States	1 574 238 805	1 587 059 261	1 203 679 725	202 652 958	225 765 409	204 138 002

StatLink  <https://dx.doi.org/10.1787/888934311829>

Table A.4. Net revenue collected by the tax administration by tax type: Value added tax, excises (domestic) and other taxes

Jurisdiction	Net revenue collected by the tax administration (in thousands in local currency)								
	Value added tax (including VAT (gross import) even where collected by customs)			Excises (domestic)			Other taxes		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	1 104 580 290	1 532 596 903	1 905 385 094	75 323 825	95 832 298	165 628 280	361 106 722	561 616 982	1 024 667 252
Australia	63 265 148	65 269 562	60 296 142	22 702 968	23 300 321	23 352 147	3 279 220	3 888 221	3 909 250
Austria	29 347 098	30 046 196	27 562 800				15 163 700	15 066 400	15 096 100
Belgium	31 024 414	31 463 399	27 173 984				13 773 602	13 989 095	12 834 805
Brazil	305 318 938	290 821 547	269 871 675	11 938 879	11 992 776	10 948 190	248 448 880	272 766 839	256 272 506
Bulgaria	9 966 988	10 969 736	10 874 333				266 213	265 862	277 012
Canada ¹	42 940 492	43 631 505	50 003 969	3 708 749	3 998 776	3 901 093	14 391 599	16 065 543	18 620 176
Chile	16 211 646 000	16 348 943 000	15 963 032 000	2 106 535 000	2 222 532 000	2 028 478 000	568 332 694	796 730 601	609 741 987
China (People's Republic of)	7 767 086 820	7 756 789 830	7 077 884 910	1 080 010 830	1 269 305 890	1 220 613 600	3 138 892 360	3 315 924 800	3 397 451 180
Colombia	55 879 110 000	61 938 202 371	53 914 057 467	3 881 439 487	4 404 758 275	2 762 955 226	7 363 350 654	10 189 718 903	9 094 096 642
Costa Rica	1 487 620 010	1 634 985 940	1 623 694 830	414 622 020	411 399 470	337 870 750	611 451 800	697 785 430	395 779 050
Croatia	51 767 412	54 966 285	47 308 623				3 612 471	3 746 204	3 226 876
Cyprus	1 822 626	2 039 102	1 753 204				552 171	632 176	535 234
Czech Republic	413 312 379	431 607 415	426 451 922				40 516 236	41 408 038	30 978 479
Denmark	217 497 897	234 197 010	229 374 376	115 933 595	107 211 508	106 034 317	29 598 742	13 441 432	63 516 176
Estonia	2 312 620	2 454 652	2 422 572	1 040 641	1 066 056	972 012	90 720	94 125	91 574
Finland	17 760 300	18 950 900	18 103 100	7 414 100	7 197 600	7 248 800	6 407 500	6 637 600	6 132 700
France	171 081 069	174 803 989	163 190 912				243 677 000	263 499 000	263 368 000
Georgia	3 917 490	4 630 474	3 810 808	176 043	143 169	164 889	1 919 649	1 686 567	1 716 115
Germany	234 800 469	243 255 526	219 483 877				52 948 976	55 501 834	57 779 790
Greece	14 292 841	15 692 216	12 600 994	7 101 847	7 122 319	6 304 132	12 065 045	9 654 155	7 980 970
Hong Kong (China)							119 889 912	105 088 490	89 453 345
Hungary	3 928 685 800	4 532 379 000	4 669 039 788	1 111 884 800	1 176 375 700	1 196 048 342	2 005 474 500	2 061 159 700	2 060 165 036
Iceland	231 406 000	242 715 000	228 568 000			0	164 112 000	161 028 000	150 704 000
India							233 338 600	124 951 400	123 742 300
Indonesia	537 433 094 789	551 777 415 176	450 328 063 258				26 778 241 373	28 969 686 404	27 744 400 352

Table A.4. Net revenue collected by the tax administration by tax type: Value added tax, excises (domestic) and other taxes (continued)

Jurisdiction	Net revenue collected by the tax administration (in thousands in local currency)								
	Value added tax (including VAT (gross import) even where collected by customs)			Excises (domestic)			Other taxes		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Ireland	14 207 813	15 167 341	12 474 306	5 433 001	5 865 295	5 427 189	3 307 489	3 453 879	3 821 873
Israel	97 876 300	100 818 000	98 824 000	19 223 000	19 796 000	17 321 000	28 818 437	29 216 798	29 608 449
Italy ²	89 034 000	91 906 000	102 945 000				103 812 122	104 165 860	96 607 459
Japan	16 043 390 000	15 825 677 000	16 478 163 000				8 382 682 000	8 469 077 000	8 294 194 000
Kenya	356 776 808	409 526 230	365 200 722	84 535 089	107 275 130	114 110 427	374 934 332	396 395 461	172 540 185
Korea	70 009 108 134	70 828 267 830	64 882 906 984	32 738 617 979	31 332 093 839	29 434 797 759	24 819 395 491	25 954 392 040	33 639 665 620
Latvia	2 456 969	2 648 347	2 544 659	1 029 214	1 064 055	1 059 684	243 934	238 842	237 590
Lithuania	3 540 087	3 775 878	3 574 369	1 420 854	1 465 544	1 537 746	2 299 968	2 312 280	244 768
Luxembourg	3 723 926	3 948 031	3 843 380				2 299 968	2 420 361	2 412 209
Malaysia							7 544 968	8 194 950	7 602 788
Malta	927 970	944 741	777 278				192 531	189 349	124 032
Mexico	922 238 289	933 326 766	987 524 518	347 435 486	460 495 587	460 673 914	127 712 373	120 998 282	127 831 290
Morocco	88 720 018	88 494 268	82 163 000				21 428 000	23 001 000	19 533 000
Netherlands	52 342 283	56 472 736	55 873 763				24 889 535	27 610 143	25 136 727
New Zealand	28 108 931	29 650 306	30 398 887				425 603	420 784	379 217
Norway	295 120 775	305 885 892	306 739 470	92 602 554	90 109 171	90 078 759	111 043 798	162 463 794	132 209 117
Peru	48 031 594	48 444 996	41 616 432	3 508 245	4 964 961	4 024 629	13 460 953	14 911 655	11 386 134
Poland	174 947 071	180 891 751	71 406 331	72 108 486	72 395 920	71 787 252	8 098 695	8 573 408	8 832 075
Portugal	17 414 498	18 628 206	17 079 025	5 170 385	5 443 130	5 202 323	6 212 200	6 224 383	6 004 134
Romania	59 609 018	65 420 555	60 816 928	28 407 632	31 463 273	30 715 254	4 231 182	5 971 978	7 871 726
Saudi Arabia	55 334 639	58 178 098	88 424 551	12 524 076	14 078 179	15 905 701	22 006 163	26 774 020	25 427 160
Singapore	10 962 571	11 140 464	11 165 440				12 035 532	11 920 047	11 580 668
Slovak Republic	6 316 156	6 830 155	6 820 217				715 918	749 655	738 691
Slovenia	3 756 848	3 871 523	3 528 011	1 559 767	1 543 292	1 314 432	856 723	894 898	859 865
South Africa	297 997 587	324 765 977	346 652 001	37 355 875	40 829 690	46 826 574	197 968 724	213 877 416	99 763 178
Spain	70 176 790	71 537 923	63 337 000	20 528 164	21 379 728	18 790 000	6 199 684	5 069 108	4 602 000

Table A.4. Net revenue collected by the tax administration by tax type: Value added tax, excises (domestic) and other taxes (continued)

Jurisdiction	Net revenue collected by the tax administration (in thousands in local currency)								
	Value added tax (including VAT (gross import) even where collected by customs)		Excises (domestic)		Other taxes				
	2018	2019	2020	2018	2019	2020			
Sweden	445 643 000	459 887 000	505 495 074	134 295 000	137 940 000	138 834 000	0	0	0
Switzerland	22 697 291	22 591 343	22 165 685				10 630 418	12 161 168	5 921 511
Thailand	574 750 139	540 273 945	500 987 312				76 547 534	79 356 508	73 497 181
Turkey	178 616 022	180 316 251	230 730 284	133 906 012	147 134 147	207 283 203	91 348 613	104 463 676	131 338 707
United Kingdom	128 619 649	135 595 776	137 460 312	20 300 000	21 300 000	21 682 767	83 000 000	84 900 000	84 370 996
United States				72 402 321	79 185 812	69 602 624	22 943 348	16 636 554	17 587 901

StatLink  <https://dx.doi.org/10.1787/888934311848>

1. Canada: For 2018 and 2019, VAT does not include VAT (gross import).
2. Italy: For 2018 and 2019, VAT does not include VAT (gross import).

Table A.5. Composition of value added tax collected by the tax administration

Jurisdiction	Composition of value added tax collected by the tax administration (in thousands in local currency)								
	Value added tax (gross domestic)			Value added tax (gross import) even where collected by customs			Value added tax refunds		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	767 719 275	1 097 201 136	1 289 513 561	360 261 015	481 095 767	662 047 233	23 400 000	45 700 000	46 175 700
Australia	119 142 148	125 075 562	132 994 142	3 900 000	4 200 000	4 200 000	59 777 000	64 006 000	76 898 000
Austria	42 720 890	44 570 270	46 838 400	287 844	276 502	298 900	13 661 636	14 800 576	19 574 500
Belgium	46 166 428	47 155 974	42 964 979	455 805	468 730	381 775	15 597 819	16 161 305	16 172 770
Brazil	252 235 912	239 132 993	214 220 158	58 957 294	63 250 337	68 266 649	5 874 268	11 561 783	12 615 132
Bulgaria	12 472 423	13 817 983	13 921 233	4 466 758	4 266 867	3 498 332	6 972 193	7 115 114	6 545 232
Canada ¹	42 940 492	43 631 505	43 711 192	D	D	D	0	0	0
Chile	14 420 539 000	15 457 314 000	16 030 986 000	8 413 733 000	8 622 479 000	8 229 722 000	6 622 626 000	7 730 850 000	8 297 676 000
China (People's Republic of) ²	6 143 038 350	6 242 326 130	5 684 569 190	1 624 048 470	1 514 463 700	1 393 315 720	0	0	0
Colombia	40 856 077 708	44 390 408 427	39 697 278 406	19 061 511 770	22 032 861 844	20 347 814 475	4 038 479 478	4 485 067 900	6 131 035 414
Costa Rica ³	779 416 350	958 750 120	1 027 921 420	708 203 660	676 235 820	595 773 410	0	0	0
Croatia	53 851 845	57 879 819	53 631 564	9 208 577	8 439 537	4 406 354	11 293 010	11 353 071	10 729 295
Cyprus	1 831 180	1 943 285	1 755 419	478 336	490 848	413 897	486 890	395 031	416 112
Czech Republic	732 291 617	765 811 384	742 962 458	299 811	296 338	254 210	319 279 049	334 500 307	316 764 746
Denmark	511 118 807	547 524 113	536 432 398	-547 088	-750 609	-520 647	293 073 822	312 576 494	306 537 375
Estonia	2 038 155	2 180 894	2 172 072	280 934	281 522	256 515	6 469	7 764	6 015
Finland ⁴	30 901 200	32 141 100	30 938 500	0	0	0	13 140 900	13 190 200	12 835 400
France	198 354 470	203 105 810	200 247 997	27 653 527	31 295 856	25 743 602	54 926 928	59 597 677	62 800 687
Georgia	1 076 847	1 515 661	1 470 254	3 350 062	3 723 360	3 366 980	509 419	608 547	1 026 426
Germany ⁵	175 437 173	183 112 738	168 699 931	59 363 296	60 142 788	50 783 946	0	0	0
Greece	13 489 141	12 381 294	10 446 439	2 730 893	5 411 144	4 561 494	1 927 193	2 100 222	2 406 939
Hong Kong (China)									
Hungary	6 654 796 300	7 385 481 100	7 541 570 545	276 725 600	298 930 100	377 240 801	3 002 836 100	3 152 032 200	3 249 771 558
Iceland	76 879 000	83 201 000	90 388 000	175 577 000	183 120 000	169 805 000	21 050 000	23 606 000	31 625 000
India									
Indonesia	428 576 029 238	457 342 570 305	424 561 894 629	190 522 489 882	176 100 269 202	143 406 899 921	81 665 424 331	81 665 424 331	117 640 731 292

Table A.5. Composition of value added tax collected by the tax administration (continued)

Jurisdiction	Composition of value added tax collected by the tax administration (in thousands in local currency)									
	Value added tax (gross domestic)			Value added tax (gross import) even where collected by customs			Value added tax refunds			
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2020
Ireland	17 434 671	18 926 454	16 607 392	1 905 639	2 008 117	1 829 819	5 132 397	5 767 230	5 962 905	5 962 905
Israel	85 889 000	91 349 000	92 744 000	45 889 300	46 455 000	41 866 000	33 902 000	36 986 000	35 786 000	35 786 000
Italy	119 367 000	122 990 000	123 636 000	D	D	10 040 000	30 333 000	31 084 000	30 731 000	30 731 000
Japan ⁶	22 233 872 000	22 446 204 000	23 337 070 000	0	0	0	6 190 482 000	6 620 527 000	6 858 907 000	6 858 907 000
Kenya	219 499 363	244 748 287	217 686 897	151 677 445	179 177 943	167 913 825	14 400 000	14 400 000	20 400 000	20 400 000
Korea ⁷	25 283 853 896	28 278 557 991	28 564 164 484	44 725 254 238	42 549 709 839	36 318 742 500	0	0	0	0
Latvia	3 268 105	3 472 386	3 404 639	76 067	72 976	79 838	887 203	897 015	939 818	939 818
Lithuania	4 728 954	4 972 425	4 797 788	36 812	36 254	35 900	1 225 679	1 232 801	1 259 319	1 259 319
Luxembourg ⁸	5 347 663	5 614 888	5 629 664	0	0	0	1 623 737	1 666 857	1 786 284	1 786 284
Malaysia										
Malta	986 273	1 060 621	976 750	131 689	154 546	123 447	189 992	270 426	322 919	322 919
Mexico	934 305 675	953 802 962	1 003 070 412	714 696 806	680 779 401	595 398 316	726 764 192	701 255 597	610 944 210	610 944 210
Morocco	38 877 000	41 339 000	41 198 000	54 792 800	54 229 200	48 608 000	4 949 782	7 073 932	7 643 000	7 643 000
Netherlands	83 659 332	89 947 796	88 915 878	846 663	843 523	856 180	32 163 712	34 318 583	33 898 295	33 898 295
New Zealand	31 774 795	33 397 969	34 742 580	9 420 487	10 257 202	9 768 000	13 086 351	14 004 865	14 111 693	14 111 693
Norway	393 509 089	414 407 679	417 045 937	1 820 214	1 712 327	1 750 949	100 208 528	110 234 114	112 057 416	112 057 416
Peru	35 124 963	37 891 702	32 707 891	25 541 126	25 612 562	22 671 226	12 634 495	15 059 268	13 762 685	13 762 685
Poland	256 692 275	278 182 217	169 077 976	14 959 551	15 825 185	15 473 953	96 704 755	113 115 651	113 145 598	113 145 598
Portugal	22 444 119	23 883 993	22 170 659	947 982	523 492	448 250	5 977 603	5 779 279	5 539 884	5 539 884
Romania	67 727 188	75 223 143	73 652 530	8 288 615	8 987 417	8 672 087	16 406 785	18 790 005	21 507 689	21 507 689
Saudi Arabia	38 311 184	47 341 498	97 491 022	21 853 081	24 400 669	8 345 329	4 829 626	13 564 069	17 411 800	17 411 800
Singapore	14 670 703	15 086 779	15 253 597	5 563 684	5 961 804	6 011 180	9 271 816	9 908 119	10 099 337	10 099 337
Slovak Republic	10 301 542	10 954 630	10 685 904	2 673 078	2 694 428	2 361 593	6 658 464	6 818 903	6 227 280	6 227 280
Slovenia	5 645 985	5 836 718	5 348 379	129 152	124 324	116 158	2 018 289	2 089 519	1 936 526	1 936 526
South Africa	336 206 554	378 732 651	399 233 983	152 861 677	175 184 585	179 932 974	191 070 644	229 151 259	232 514 956	232 514 956
Spain	79 671 246	82 359 627	75 111 000	16 484 357	17 281 728	15 174 000	25 978 813	28 103 432	26 948 000	26 948 000
Sweden ⁹	674 535 000	704 180 000	697 195 015	0	0	0	228 892 000	244 293 000	191 699 941	191 699 941

Table A.5. Composition of value added tax collected by the tax administration (continued)

Jurisdiction	Composition of value added tax collected by the tax administration (in thousands in local currency)								
	Value added tax (gross domestic)			Value added tax (gross import) even where collected by customs			Value added tax refunds		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Switzerland	21 483 112	21 614 500	21 611 392	10 898 311	10 918 883	10 166 970	9 684 132	9 942 040	9 612 677
Thailand ¹⁰	469 972 530	473 551 483	477 183 511	323 026 080	326 116 763	267 866 248	218 248 471	259 394 301	244 062 447
Turkey	128 359 938	144 851 653	164 801 272	122 301 655	124 888 514	159 188 686	72 045 571	89 423 916	93 259 674
United Kingdom	184 799 962	194 534 329	197 957 979	30 263 271	32 811 765	32 444 144	86 443 584	91 750 318	92 941 811
United States									

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1. Canada: VAT (gross domestic) and VAT (gross import) include VAT refunds
2. China (People's Republic of): VAT (gross domestic) includes VAT refunds
3. Costa Rica: VAT (gross domestic) includes VAT refunds
4. Finland: VAT (gross domestic) includes VAT (gross imports)
5. Germany: VAT (gross domestic) includes VAT refunds
6. Japan: VAT (gross domestic) includes VAT (gross imports)
7. Korea: VAT (gross domestic) includes VAT refunds
8. Luxembourg: VAT (gross domestic) includes VAT (gross imports)
9. Sweden: VAT (gross domestic) includes VAT (gross imports)
10. Thailand: VAT (gross domestic) includes VAT credits. As regards VAT refunds, these are only cash refunds (VAT credits are included in the VAT (gross domestic) amounts).

Table A.6. Net revenue collected by the tax administration by tax type: SSC and non-tax revenue

Jurisdiction	Net revenue collected by the tax administration (in thousands in local currency)					
	Social security contributions			Non-tax revenue		
	2018	2019	2020	2018	2019	2020
Argentina	905 447 455	1 212 552 621	1 537 608 745	273 793 995	375 376 059	494 984 368
Australia				454 553	84 542	-259 386
Austria						
Belgium				4 279 046	3 947 429	5 474 895
Brazil	411 242 842	436 430 395	434 992 093			
Bulgaria	9 277 149	10 332 067	10 614 266	398 921	450 496	498 509
Canada	70 047 286	73 986 222	78 859 933	4 310 137	6 082 518	5 784 126
Chile						
China (People's Republic of)	2 554 761 830	3 889 792 470	3 813 247 430	495 529 010	633 764 150	631 607 180
Colombia						
Costa Rica						
Croatia	44 923 758	46 452 490	43 876 742	37 702	43 416	31 718
Cyprus						
Czech Republic				6 202 898	4 782 242	1 284 861
Denmark	91 222 938	95 179 596	99 411 843			
Estonia	3 383 640	3 705 927	3 814 580	155 829	156 386	117 826
Finland	760 800	698 400	1 150 400			
France				91 499 000	75 861 000	71 972 000
Georgia						82 815
Germany						
Greece				4 419 118	8 613 966	9 622 911
Hong Kong (China)						
Hungary	4 648 588 900	5 027 299 600	4 953 350 398			
Iceland	96 564 000	97 494 000	89 583 000			
India						
Indonesia						
Ireland	11 155 104	12 252 225	11 335 074	2 922 137	3 577 600	3 931 373
Israel						
Italy						
Japan						
Kenya				95 090 444	105 388 818	1 191 725
Korea				1 039 555 161	1 004 434 095	899 816 135
Latvia	3 204 464	3 509 877	3 501 220	445 035	463 770	494 961
Lithuania				429 247	436 899	437 199
Luxembourg				186 303	192 320	131 014
Malaysia				2 712	8 463	4 330
Malta	967 830	1 046 139	1 063 423	1 417	568	
Mexico				833 237 896	830 026 725	771 995 678
Morocco						
Netherlands	91 532 696	91 230 072	86 767 257	5 527 788	6 727 020	7 628 644

Table A.6. Net revenue collected by the tax administration by tax type: SSC and non-tax revenue (*continued*)

Jurisdiction	Net revenue collected by the tax administration (in thousands in local currency)					
	Social security contributions			Non-tax revenue		
	2018	2019	2020	2018	2019	2020
New Zealand				834 947	1 599 627	584 531
Norway	141 693 806	147 759 046	139 019 465	7 550 233	9 028 479	9 352 206
Peru	14 816 264	15 478 438	14 710 427	1 081 625	1 514 717	1 224 312
Poland				28 887 911	31 379 034	47 401 895
Portugal				298 908	314 449	211 529
Romania	97 782 107	111 556 689	111 922 116	14 075 579	13 567 034	12 040 659
Saudi Arabia						
Singapore						
Slovak Republic				236 424	128 252	15 407
Slovenia	7 034 924	7 530 764	7 228 469	104 202	108 343	77 718
South Africa	18 271 131	19 116 523	20 100 561	7 797 028	9 025 257	11 805 054
Spain				4 083 895	4 195 657	3 493 000
Sweden	699 700 000	724 600 000	743 410 000			
Switzerland						
Thailand						
Turkey						
United Kingdom	130 500 000	135 000 000	141 912 432	4 100 000	3 600 000	4 143 207
United States	1 129 344 468	1 203 833 015	1 266 653 050			

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Table A.7. Tax administration expenditures

Jurisdiction	Tax administration expenditures (in thousands in local currency) ¹											
	Operating expenditure			Salary expenditure			Information and communications technology expenditure			Capital expenditure		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	38 742 707	54 665 678	72 425 379	36 676 060	51 833 002	68 560 084	131 337	585 716	413 395	63 629	624 413	83 926
Australia	3 581 480	3 630 168	3 801 653	1 977 679	1 953 172	1 963 803	465 956	443 669	529 283	201 685	144 866	182 867
Austria	586 078	601 182	556 383	503 745	517 671	482 474	130 000	140 000	50 000	632	517	803
Belgium	922 789	909 649	876 959	743 517	736 560	724 883	41 513	39 233	42 887	D	D	D
Brazil	5 900 217	5 810 120	5 191 452	4 274 939	4 231 599	3 861 082	170 373	179 543	166 098	2 669	2 222	1 116
Bulgaria	207 787	230 552	261 850	177 190	196 754	229 703	6 868	40 213	15 327	9 606	35 005	11 009
Canada	4 915 828	5 115 836	5 536 740	3 651 742	3 784 269	4 217 436	706 104	831 423	899 000	89 687	71 606	63 964
Chile	222 346 081	222 886 291	226 375 435	198 201 025	200 334 499	197 761 876	19 971 852	22 181 328	27 022 258	5 631 037	5 441 472	6 674 629
China (People's Republic of)	D	110 564 273	98 598 019	D	65 293 499	62 036 279	D	1 759 569	1 607 241	D	3 686 407	2 607 996
Colombia	1 048 964 985	1 131 507 943	1 045 928 404	870 920 283	945 635 574	890 082 940	52 358 259	78 890 651	30 218 887	104 928 785	121 888 289	40 465 333
Costa Rica	48 162 090	48 182 732	35 939 105	22 750 263	22 174 921	22 520 076	10 812 977	11 045 717	2 240 491	1 132 057	1 210 983	225 907
Croatia	791 721	821 315	848 327	506 903	523 355	533 201	150 816	147 514	166 320	41 994	63 066	46 043
Cyprus	38 648	39 898	39 691	30 712	32 375	32 260	607	585	635	24	76	60
Czech Republic	11 695 399	12 197 041	12 531 921	7 217 945	7 559 634	7 802 711	1 138 606	1 285 034	1 698 018	401 244	455 590	967 498
Denmark	6 885 052	8 449 573	9 766 941	3 556 589	3 913 153	4 478 007	1 515 696	2 168 439	2 741 375	1 497 846	1 808 020	2 169 192
Estonia ²	27 169	28 199	25 529	19 997	20 447	19 459	58	77	108	304	100	105
Finland	414 448	422 753	446 660	258 124	265 664	276 364	98 479	100 993	120 840	86	28	298
France	3 580 419	3 422 846	3 428 703	3 093 061	3 054 018	3 056 135	203 098	196 546	195 439	D	D	D
Georgia	37 651	40 853	44 617	30 522	33 742	38 683	902	1 327	2 018	998	2 272	2 813
Germany	8 314 047	8 811 538	9 030 448	7 514 856	7 749 865	8 003 501	879 254	975 035	1 149 319	287 700	277 336	321 334
Greece ³	320 346	315 645	327 455	279 197	276 288	284 988	223	1 317	6 402	412	1 498	1 457
Hong Kong (China)	1 539 230	1 605 078	1 701 845	1 340 026	1 393 159	1 469 088	166 876	171 366	118 243	77 070	61 289	63 320
Hungary	161 126 093	188 858 773	167 803 633	106 940 802	108 716 387	103 330 490	D	D	D	D	D	D
Iceland	3 162 188	3 686 179	4 433 473	2 456 194	2 793 807	3 129 155	422 417	504 272	567 000	191 080	372 114	42 000

Table A.7. Tax administration expenditures (continued)

Jurisdiction	Tax administration expenditures (in thousands in local currency) ¹											
	Operating expenditure			Salary expenditure			Information and communications technology expenditure			Capital expenditure		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
India	60 876 480	70 758 899	69 553 964	36 392 489	39 464 346	42 703 336	6 661 290	8 680 778	5 541 671	1 816 771	2 440 458	2 273 404
Indonesia	6 192 874 803	6 504 839 684	5 813 492 782	2 400 520 431	2 683 779 258	2 785 953 417	103 062 389	29 001 042	123 651 047	541 494 885	433 184 402	558 676 978
Ireland	342 545	342 474	348 782	244 311	242 957	245 683	7 615	7 354	8 866	1 645	1 729	1 846
Israel ⁴	2 800 192	2 896 099	2 020 685	1 659 226	1 710 062	1 346 004	336 448	357 385	184 812	97 732	100 144	55 741
Italy	3 111 672	3 027 825	3 015 433	1 782 871	1 824 105	1 616 923	286 300	286 531	267 943	95 530	11 775	77 377
Japan	700 416 000	702 647 000	705 915 000	559 804 000	550 548 000	556 789 000	48 820 000	49 561 000	51 858 000	D	D	D
Kenya	10 060 326	9 504 340	10 047 178	8 916 003	8 342 550	6 755 322	21 067	36 546	313 046	124 244	1 326	670 850
Korea	1 613 431 330	1 669 286 179	1 689 919 832	1 171 131 137	1 213 281 278	1 245 779 127	93 617 638	104 081 637	109 118 429	25 401 141	42 871 005	49 752 810
Latvia	82 467	79 964	81 672	53 393	53 965	54 109	11 574	10 654	6 170	8 734	4 992	6 412
Lithuania	52 653	59 128	61 313	43 941	50 116	53 000	7 453	9 393	8 235	3 959	6 235	4 404
Luxembourg	123 580	136 306	147 834	106 000	113 731	124 195	2 231	2 756	3 404	563	394	317
Malaysia	2 261 698	2 361 110	2 324 186	1 614 301	1 644 104	1 652 580	158 170	153 919	180 760	116 151	59 678	89 367
Malta	D	D	D	7 791 021	9 102 754	9 357 427	2 400	2 050	2 550	D	D	D
Mexico	12 754 449	10 673 737	13 992 584	10 060 723	8 468 185	11 495 522	602 950	525 149	7 677 997	0	4 961	6 587
Morocco	843 071	885 120	873 747	690 462	706 191	706 627	91 493	84 961	67 810	64 314	89 514	52 100
Netherlands	1 899 427	2 224 396	2 235 956	1 403 654	1 450 171	1 476 905	377 450	510 747	565 559	49 497	50 578	50 612
New Zealand	543 676	563 235	734 423	268 386	278 173	384 922	57 725	73 851	104 231	70 286	73 112	103 831
Norway	6 055 634	6 102 977	6 377 349	4 505 882	4 571 936	4 953 575	1 169 212	1 256 595	1 277 354	529 263	523 352	549 554
Peru	1 132 110	1 110 398	1 117 869	777 272	772 443	818 296	123 883	130 290	126 198	70 644	90 710	44 184
Poland	4 014 933	4 389 223	5 155 247	3 283 641	3 687 739	3 878 380	42 515	47 129	D	4 694	4 054	125 809
Portugal	502 548	535 315	526 935	394 849	423 923	431 060	26 029	30 355	26 187	24 225	18 558	31 364
Romania ⁵	2 290 384	2 410 453	2 551 471	2 054 316	2 215 332	2 418 528	D	D	D	D	D	D
Saudi Arabia	1 042 386	1 526 861	1 478 071	552 265	810 483	1 013 248	102 195	202 187	60 363	82 135	91 394	119 840
Singapore	424 259	421 950	423 100	257 418	258 719	256 100	113 345	111 234	113 300	16 576	16 191	36 500
Slovak Republic	203 359	241 725	243 339	124 578	144 904	158 052	14 301	10 032	19 986	5 452	12 210	20 534

Table A.7. Tax administration expenditures (continued)

Jurisdiction	Tax administration expenditures (in thousands in local currency) ¹											
	Operating expenditure			Salary expenditure			Information and communications technology expenditure			Capital expenditure		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Slovenia	118 873	127 168	132 252	98 911	104 783	106 534	11 055	12 939	14 222	9 829	11 884	14 563
South Africa	8 205 145	8 032 382	7 770 130	5 649 829	5 623 829	5 296 517	72 324	62 329	24 102	26 959	49 018	15 526
Spain	1 076 214	1 138 158	1 180 811	878 625	942 578	975 628	59 080	57 550	57 902	30 709	24 629	22 284
Sweden	8 488 562	8 612 181	8 684 443	6 228 075	6 188 971	6 512 489	1 793 000	1 656 000	1 781 935	291 264	311 079	254 472
Switzerland	265 824	261 273	266 885	165 407	169 308	173 791	54 451	41 316	42 065	1 806	494	265
Thailand	9 280 645	9 634 815	9 767 099	6 892 408	7 209 961	7 387 336	495 000	495 000	495 000	332 914	53 105	294 761
Turkey ⁶	3 226 727	3 672 736	5 610 561	2 708 687	3 243 681	4 567 023	137 490	149 477	100 481	152 213	159 848	110 621
United Kingdom	3 361 694	3 624 556	4 021 109	2 116 159	2 299 303	2 521 110	580 816	605 108	450 015	273 270	353 478	318 277
United States	11 202 194	11 204 900	11 712 451	8 172 955	8 328 385	8 784 534	2 772 321	2 821 332	2 838 079	544 254	620 342	603 824

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1. Note: Expenditure figures were estimated by some administrations.
2. Estonia: ICT is provided by the "Information Technology Centre for the Ministry of Finance". All the expenditure and investments are handled by the ITC centre.
3. Greece: For 2018 and 2019, ICT expenditure does not include the payroll costs for ITC staff
4. Israel: For 2018 and 2019, all expenditure items include customs data.
5. Romania: The operating expenditure does not include operating expenses related to ITC.
6. Turkey: For 2020, expenditure data includes information from both the Turkish Revenue Administration and the Tax Inspection Board which are separate government authorities.

Table A.8. Staff of the tax administration: Total and by function

Jurisdiction	Total tax administration FTEs ¹						FTEs by function of the tax administration ¹												Percentage of staff working on headquarter functions ¹		
	2018		2019		2020		Registration, taxpayer services, returns and payment processing			Audit, investigation and other verification			Enforced debt collection and related functions			Other functions			2018	2019	2020
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020			
Argentina	14 743	15 389	15 059	982	969	1 751	3 986	4 094	5 520	3 425	3 535	2 263	6 350	6 791	5 525	15.0	17.0	17.0			
Australia	18 236	17 412	16 873	2 581	2 107	2 717	5 277	5 337	4 843	1 321	1 259	1 164	9 057	8 709	8 149	11.0	11.0	11.0			
Austria	7 880	7 904	7 731	1 857	1 880	1 835	4 009	3 981	3 905	394	401	389	1 620	1 642	1 602	2.8	2.8	2.6			
Belgium	15 735	15 548	15 614	6 303	6 290	6 620	6 156	6 012	5 677	1 517	1 489	1 599	1 759	1 757	1 718	12.0	12.0	11.0			
Brazil	12 875	11 540	10 735	3 765	3 375	1 956	3 228	2 894	1 535	2 476	2 220	2 327	3 406	3 051	4 917	7.3	5.5	5.4			
Bulgaria	7 886	7 886	7 927	373	365	1 796	3 621	3 577	3 592	769	771	772	3 123	3 173	1 767	21.0	22.0	10.0			
Canada	39 765	41 075	41 753	8 611	9 201	10 565	9 757	9 962	10 545	10 074	10 699	11 190	11 323	11 213	9 453	27.6	27.7	29.0			
Chile	4 978	5 014	4 956	823	828	849	2 281	2 291	2 267	0	0	0	1 874	1 895	1 840	23.0	23.0	26.0			
China (People's Republic of)	740 196	720 258	708 903	D	D	D	D	D	D	D	D	D	D	D	D	0.2	0.2	0.2			
Colombia	6 813	7 360	7 562	1 610	1 739	1 881	2 707	2 924	1 422	1 010	1 091	1 501	1 486	1 606	2 758	17.5	17.5	25.4			
Costa Rica	958	935	913	100	102	130	452	420	339	109	112	160	297	301	284	26.0	28.0	27.0			
Croatia	3 949	3 899	3 830	2 075	2 037	2 002	799	787	752	520	514	504	555	561	572	8.0	9.0	9.0			
Cyprus	760	745	709	269	264	245	275	270	261	127	124	119	89	87	84	16.0	16.0	17.0			
Czech Republic	15 540	15 232	14 977	6 686	6 598	6 644	3 256	3 185	3 232	1 028	1 008	997	4 570	4 441	4 104	1.0	1.0	1.0			
Denmark	8 010	8 540	8 598	1 688	1 741	1 161	1 632	1 687	1 631	1 494	1 577	1 506	3 196	3 535	4 300	8.4	8.0	7.0			
Estonia	773	742	735	290	234	234	335	360	327	52	56	65	96	92	109	17.6	17.6	12.0			
Finland	4 978	4 998	5 119	905	898	975	1 157	1 156	1 357	114	109	105	2 802	2 835	2 682	15.0	17.0	16.0			
France	45 800	44 739	44 438	12 966	12 834	12 811	11 227	10 944	10 149	8 842	8 478	8 451	12 765	12 483	13 027	3.7	3.8	3.9			
Georgia	1 920	2 030	1 733	447	485	352	854	878	1 073	63	60	106	556	607	202	6.0	9.0	11.0			
Germany	108 352	108 292	108 348	24 639	24 533	24 046	39 897	38 183	38 922	8 199	8 143	8 645	35 618	37 434	36 735	6.5	6.8	7.1			
Greece	8 216	8 532	8 287	D	D	D	D	D	D	D	D	D	D	D	D	14.3	11.3	16.5			
Hong Kong (China)	2 852	2 889	2 925	1 828	1 845	1 869	239	239	239	222	222	222	563	583	595	10.9	10.8	10.9			
Hungary	14 132	13 702	13 173	3 335	3 278	3 182	4 927	4 700	4 571	3 320	3 223	3 017	2 550	2 501	2 403	41.2	43.6	42.9			
Iceland ²	226	253	258	128	123	D	37	43	D	0	29	D	61	58	D	72.0	61.0	D			
India	42 229	42 153	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D			
Indonesia	45 341	46 517	46 220	10 383	10 887	14 500	7 028	7 853	14 688	700	677	754	27 230	27 100	16 278	14.4	13.3	10.2			

Table A.8. Staff of the tax administration: Total and by function (continued)

Jurisdiction	Total tax administration FTEs ¹						FTEs by function of the tax administration ¹												Percentage of staff working on headquarter functions ¹		
	2018		2019		2020		Registration, taxpayer services, returns and payment processing			Audit, investigation and other verification			Enforced debt collection and related functions			Other functions			2018	2019	2020
	2018	2019	2018	2019	2018	2019	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020			
Ireland	4 928	5 040	4 985	1 926	2 210	2 185	1 799	2 003	2 012	516	565	545	687	262	243	32.4	30.4	27.0			
Israel ³	6 422	6 720	4 945	1 744	1 794	1 256	1 539	1 706	1 957	461	467	502	2 678	2 753	1 230	21.0	20.0	20.0			
Italy	37 853	35 625	32 952	11 554	10 957	10 111	13 650	12 893	11 762	987	913	890	11 662	10 862	10 189	6.2	6.1	6.2			
Japan ⁴	55 667	55 724	55 903	D	D	35 418	D	D	0	D	D	11 411	D	D	9 074	1.7	1.8	1.8			
Kenya	2 671	2 861	3 061	534	572	321	1 336	1 431	1 651	801	858	768	0	0	321	30.0	40.0	10.0			
Korea	20 368	20 874	21 061	10 897	11 314	12 086	4 430	4 496	4 336	1 298	1 253	1 961	3 743	3 811	2 678	4.3	4.5	4.6			
Latvia	2 679	2 678	2 620	1 178	1 108	1 087	787	826	811	225	223	207	489	521	515	D	D	D			
Lithuania ⁵	2 837	2 659	2 610	1 425	976	955	766	1 039	1 013	172	166	165	474	478	477	47.0	50.0	51.0			
Luxembourg	1 128	1 153	1 229	142	153	159	681	690	738	72	71	74	233	239	258	19.9	19.7	20.7			
Malaysia	12 889	13 211	13 009	3 736	4 136	4 231	3 831	3 834	3 152	1 205	1 217	1 419	4 117	4 024	4 207	14.8	14.4	13.2			
Malta	368	368	363	D	D	133	144	145	87	87	87	33	D	D	110	15.5	17.1	20.7			
Mexico	35 202	33 058	32 031	3 424	3 373	3 299	10 462	9 855	9 390	6 186	5 523	5 337	15 130	14 307	14 005	12.0	12.0	23.5			
Morocco	5 085	4 939	4 843	2 486	2 408	2 401	621	598	625	685	640	679	1 293	1 293	1 138	11.0	11.0	11.0			
Netherlands	19 736	20 390	20 431	3 419	3 318	3 682	7 172	7 318	6 928	1 606	1 531	1 334	7 539	8 223	8 487	2.4	2.1	2.4			
New Zealand	5 135	4 888	4 724	1 545	878	1 941	747	136	533	547	1 128	359	2 296	2 746	1 891	28.0	29.0	40.0			
Norway	5 880	6 054	7 073	1 038	978	1 088	2 135	2 633	1 621	308	288	394	2 399	2 155	3 970	6.4	10.2	4.1			
Peru	6 929	6 821	7 160	1 245	1 274	1 270	2 517	2 422	2 589	898	940	1 007	2 269	2 185	2 294	15.0	15.1	14.6			
Poland	45 976	46 561	47 395	13 509	13 612	13 616	4 183	4 249	13 835	7 132	7 199	8 076	21 152	21 501	11 868	2.5	2.5	2.0			
Portugal	9 660	9 869	9 683	5 195	5 431	5 334	1 835	1 830	1 761	1 141	1 137	1 156	1 489	1 471	1 432	18.4	18.1	17.4			
Romania	20 527	19 732	19 289	5 063	4 832	4 217	5 522	5 073	4 833	2 837	2 904	3 284	7 105	6 923	6 955	10.9	10.4	10.9			
Saudi Arabia	2 876	2 839	1 799	181	404	569	1 421	1 394	1 058	7	91	145	1 267	950	27	68.0	70.0	62.0			
Singapore	1 911	1 898	1 935	784	764	748	387	390	403	203	208	190	537	536	594	28.0	28.0	30.0			
Slovak Republic	5 715	5 596	5 608	2 326	2 317	2 317	1 510	1 491	1 494	285	285	285	1 594	1 503	1 512	6.6	6.4	6.4			
Slovenia	3 148	3 128	3 137	1 260	1 276	1 299	686	672	687	492	483	481	710	697	670	14.4	14.1	16.2			
South Africa	10 169	9 510	9 051	3 670	3 299	2 895	2 225	2 097	2 304	1 173	1 034	1 013	3 101	3 080	2 839	7.0	8.0	10.0			
Spain	20 317	20 730	20 772	3 276	3 331	3 249	8 984	9 178	9 308	4 076	4 207	4 245	3 981	4 014	3 970	18.2	18.6	14.4			

Table A.8. Staff of the tax administration: Total and by function (continued)

Jurisdiction	Total tax administration FTEs ¹						FTEs by function of the tax administration ¹												Percentage of staff working on headquarter functions ¹					
	2018		2019		2020		Registration, taxpayer services, returns and payment processing			Audit, investigation and other verification			Enforced debt collection and related functions			Other functions			2018		2019		2020	
	2018	2019	2018	2019	2018	2019	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020			
Sweden	9 566	9 356	9 481	3 714	3 569	3 539	2 401	3 031	1 458	221	214	191	3 230	2 542	4 293	6.3	7.5	20.5						
Switzerland	1 056	1 091	1 098	78	85	69	264	275	272	63	65	64	651	666	693	22.4	22.8	21.9						
Thailand	22 093	21 726	21 930	6 115	5 957	6 944	5 461	5 472	5 211	1 701	1 666	1 554	8 816	8 631	8 221	10.4	10.5	10.7						
Turkey ⁶	38 507	38 019	44 757	D	D	D	D	D	D	D	D	D	D	D	D	1.2	1.9	1.8						
United Kingdom	58 670	54 072	54 433	18 165	15 940	15 500	16 025	16 366	17 263	4 753	4 331	4 087	19 727	17 435	17 583	9.0	11.0	10.0						
United States	73 519	73 554	75 773	27 671	28 644	29 061	20 782	19 742	19 833	8 662	8 454	8 778	16 404	16 714	18 101	6.3	6.4	7.1						

StatLink  <https://dx.doi.org/10.1787/888934311924>

D Data not available

1. Note: FTE and staff related figures were estimated by some administrations.
2. Iceland: For 2019, debt collection was transferred from the Directorate of Customs to the Directorate of Internal Revenue on 1 May 2019.
3. Israel: For 2018 and 2019, the FTE figures (total and by function) include customs employees.
4. Japan: For 2020, FTEs working on “Audit, investigation and other verification” are included in the figures of FTEs working on “Registration, taxpayer services, returns and payment processing”.
5. Lithuania: In 2019, the tax administration has undergone a major structural change as a result of which a number of employees performing taxpayer service functions have been moved to perform primary verification functions.
6. Turkey: For 2020, total FTEs data includes information from both the Turkish Revenue Administration and the Tax Inspection Board which are separate government authorities.

Table A.9. Information and communication technology (ICT) solutions of the tax administration

Jurisdiction	Operational ICT solutions of the administration are...								
	Custom built			On premises commercial off the shelf (COTS)			Software-as-a-Service (SaaS, i.e. cloud based)		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	■	■	■	□	□	□	□	□	□
Australia	■	■	■	■	■	■	■	■	■
Austria	■	■	■	□	□	□	□	□	□
Belgium	■	■	■	■	■	■	■	■	■
Brazil	■	■	■	■	■	■	■	■	■
Bulgaria	■	■	■	■	■	■	□	□	□
Canada	■	■	■	■	■	■	■	■	■
Chile	■	■	■	■	■	■	■	■	■
China (People's Republic of)	■	■	■	■	■	■	■	■	■
Colombia	■	■	■	□	□	■	■	■	■
Costa Rica	□	□	■	□	□	■	□	■	■
Croatia	■	■	■	□	□	□	□	□	■
Cyprus	■	■	■	□	□	□	□	□	□
Czech Republic	■	■	■	□	□	□	□	□	□
Denmark	■	■	■	■	■	■	■	■	■
Estonia	■	■	■	■	■	■	■	■	□
Finland	■	■	■	■	■	■	■	■	■
France	■	■	■	□	□	□	■	■	■
Georgia	■	■	■	□	□	□	□	□	□
Germany	■	■	■	■	■	■	■	■	■
Greece	■	■	■	□	□	□	□	□	□
Hong Kong (China)	■	■	■	■	■	■	□	□	□
Hungary	■	■	■	□	□	□	□	□	□
Iceland	■	■	■	■	■	■	□	□	□
India	■	■	■	□	□	□	■	■	■
Indonesia	■	■	■	■	■	□	■	■	□
Ireland	■	■	■	■	■	■	□	□	□
Israel	■	■	■	■	■	■	□	□	□
Italy	■	■	■	■	■	■	□	□	■
Japan	■	■	■	□	□	□	□	□	□
Kenya	■	■	■	■	■	■	□	□	□
Korea	■	■	■	□	□	□	□	□	□
Latvia	■	■	■	■	■	■	□	□	□
Lithuania	■	■	■	□	□	□	□	□	□
Luxembourg	■	■	■	□	□	□	□	□	□
Malaysia	■	■	■	■	■	□	■	■	□
Malta	□	□	■	□	□	□	□	□	□
Mexico	■	■	■	■	■	■	■	■	■
Morocco	■	■	■	□	□	□	□	□	□

Table A.9. Information and communication technology (ICT) solutions of the tax administration (*continued*)

Jurisdiction	Operational ICT solutions of the administration are...								
	Custom built			On premises commercial off the shelf (COTS)			Software-as-a-Service (SaaS, i.e. cloud based)		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Netherlands	■	■	■	■	■	■	□	□	□
New Zealand	■	■	■	■	■	■	■	■	□
Norway	■	■	■	■	■	■	■	■	■
Peru	■	■	■	□	□	□	■	■	■
Poland	■	■	■	□	□	□	□	□	□
Portugal	■	■	■	□	□	□	□	□	□
Romania	■	■	■	□	□	□	□	□	□
Saudi Arabia	■	■	■	■	■	■	■	■	■
Singapore	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	■	■	■	■	■
Slovenia	■	■	■	■	■	■	■	■	■
South Africa	■	■	□	■	■	□	■	■	□
Spain	■	■	■	□	□	□	□	□	□
Sweden	■	■	■	□	□	□	□	□	□
Switzerland	■	■	■	■	■	■	■	■	■
Thailand	■	■	■	■	■	■	□	□	□
Turkey	■	■	■	□	□	□	□	□	□
United Kingdom	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■	■

StatLink  <https://dx.doi.org/10.1787/888934311943>

■ Yes

□ No

Table A.10. Staff metrics: Staff strength levels

Jurisdiction	Staff strength levels ¹											
	No. at start of FY			Departures in FY			Recruitments in FY			No. at end of FY		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	21 756	20 838	21 961	1 045	619	486	127	1 742	117	20 838	21 961	21 592
Australia	20 682	20 350	19 158	1 928	2 297	2 335	1 596	1 104	4 361	20 350	19 157	21 184
Austria	9 374	9 408	9 219	392	447	494	426	258	307	9 408	9 219	9 032
Belgium	21 421	20 712	20 725	1 466	1 217	1 221	757	1 230	924	20 712	20 725	20 428
Brazil	21 797	20 878	18 737	919	2 146	817	0	5	8	20 878	18 737	17 928
Bulgaria	7 686	7 886	7 886	527	640	510	727	640	551	7 886	7 886	7 927
Canada	43 216	44 632	46 820	5 851	5 471	5 554	7 267	7 659	6 703	44 632	46 820	47 969
Chile	4 971	4 978	5 014	172	104	110	179	140	52	4 978	5 014	4 956
China (People's Republic of) ²	397 491	740 196	720 258	49 186	38 736	29 472	391 891	18 798	18 117	740 196	720 258	708 903
Colombia	9 704	9 797	10 584	286	344	293	379	1 131	647	9 797	10 584	10 938
Costa Rica	947	961	942	60	65	57	74	46	28	961	942	913
Croatia	3 998	3 934	3 877	190	176	191	126	119	75	3 934	3 877	3 761
Cyprus	773	748	757	40	27	35	15	36	21	748	757	743
Czech Republic	15 465	15 571	15 267	1 233	1 340	1 352	1 339	1 036	1 116	15 571	15 267	15 031
Denmark	7 144	8 417	8 129	688	829	843	1 961	1 419	1 967	8 417	9 007	9 253
Estonia	1 459	1 436	1 384	98	161	88	75	109	88	1 436	1 384	1 384
Finland	5 150	5 133	5 127	349	306	265	332	300	255	5 133	5 127	5 117
France	106 492	104 112	101 555	4 832	4 734	4 821	2 452	2 177	2 541	104 112	101 555	99 275
Georgia	3 318	3 513	3 717	138	114	105	316	320	133	3 496	3 719	3 745
Germany	105 241	108 352	108 292	D	D	D	D	D	D	108 352	108 292	108 348
Greece	11 971	11 942	12 346	276	249	338	247	653	275	11 942	12 346	12 283
Hong Kong (China)	2 772	2 813	2 811	186	209	201	227	207	233	2 813	2 811	2 843
Hungary	20 043	19 313	18 738	987	1 081	853	257	506	623	19 313	18 738	18 508
Iceland ³	221	227	463	18	15	37	24	64	29	227	276	455
India	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	43 052	45 341	46 517	858	821	801	3 147	1 997	504	45 341	46 517	46 220
Ireland	6 007	6 110	6 619	499	528	459	602	1 037	518	6 110	6 619	6 678
Israel	5 760	5 871	5 155	168	356	375	261	577	165	5 853	6 092	4 945

Table A.10. Staff metrics: Staff strength levels (continued)

Jurisdiction	Staff strength levels ¹											
	No. at start of FY			Departures in FY			Recruitments in FY			No. at end of FY		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Italy	38 661	36 771	34 133	1 990	2 726	2 969	163	340	151	36 834	34 385	31 315
Japan ⁴	55 253	55 695	53 300	D	D	3 400	2 106	2 234	3 700	D	D	53 600
Kenya	5 196	6 911	7 886	219	350	287	829	1 427	399	6 911	7 988	7 998
Korea	20 175	20 602	20 804	D	D	0	D	D	107	20 602	20 804	20 911
Latvia	3 639	3 636	3 612	235	280	279	232	256	262	3 636	3 612	3 595
Lithuania	3 062	2 813	2 682	400	319	213	151	173	161	2 813	2 667	2 630
Luxembourg	1 165	1 253	1 276	67	55	57	155	78	127	1 253	1 276	1 346
Malaysia	12 985	12 889	12 920	710	461	397	614	783	486	12 889	13 211	13 009
Malta	371	368	368	15	17	22	12	17	17	368	368	363
Mexico	35 898	35 202	33 058	3 953	5 139	2 464	3 257	2 995	1 437	35 202	33 058	32 031
Morocco	5 190	5 085	4 939	145	185	115	40	39	19	5 085	4 939	4 843
Netherlands	32 271	32 967	34 833	1 457	1 789	2 240	2 153	3 553	2 813	32 967	34 731	35 406
New Zealand	5 401	5 135	4 888	861	651	700	595	404	536	5 135	4 888	4 724
Norway ⁵	6 581	6 509	6 399	507	555	484	435	445	1 560	6 509	6 399	7 475
Peru	10 742	10 689	10 547	1 027	1 598	682	974	1 456	1 030	10 689	10 547	10 895
Poland	52 467	54 778	61 983	2 167	2 335	4 589	4 478	3 047	3 294	54 778	55 490	60 688
Portugal	10 995	11 015	11 243	1 654	1 774	649	1 674	2 002	427	11 015	11 243	11 021
Romania	24 342	23 736	23 078	1 562	1 794	1 137	956	1 136	843	23 736	23 078	22 784
Saudi Arabia	2 518	2 876	2 395	96	165	139	454	128	365	2 876	2 839	2 621
Singapore	1 903	1 911	1 898	126	176	163	134	163	200	1 911	1 898	1 935
Slovak Republic	9 097	9 058	8 925	621	676	377	582	543	355	9 058	8 925	8 903
Slovenia	3 647	3 630	3 621	152	162	130	135	153	131	3 630	3 621	3 622
South Africa	13 583	13 379	12 744	1 279	1 190	891	1 075	555	293	13 379	12 744	12 146
Spain	25 152	24 939	25 400	1 114	1 007	1 113	901	1 468	1 438	24 939	25 400	25 725
Sweden	10 486	10 746	9 942	1 423	1 615	607	1 683	1 012	829	10 746	10 143	10 164
Switzerland	1 104	1 153	1 171	115	99	81	164	124	106	1 153	1 178	1 196
Thailand	21 503	22 093	21 729	1 273	1 358	1 248	1 863	991	1 449	22 093	21 726	21 930

Table A.10. Staff metrics: Staff strength levels (continued)

Jurisdiction	Staff strength levels ¹										
	No. at start of FY		Departures in FY		Recruitments in FY		No. at end of FY				
	2018	2019	2018	2019	2018	2019	2018	2019			
Turkey ⁶	38 983	38 507	2 080	1 983	1 798	1 604	1 495	393	38 507	38 019	44 757
United Kingdom	68 722	64 785	8 341	6 886	6 207	4 404	6 052	6 096	64 785	63 951	63 840
United States	81 310	78 748	9 522	9 292	6 874	6 960	8 548	9 957	78 748	78 004	81 030

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- Note: The ISORA survey allowed combined tax and customs administration to use their total workforce when responding to the questions underlying this table.
- China (People's Republic of): In 2018, the state and local tax administrations were merged. The local tax administrations' staff that was absorbed by the State Tax Administration is recorded as recruitments in 2018.
- Iceland: On 1 May 2019, debt collection was transferred from the Directorate of Customs to the Directorate of Internal Revenue. The staff that was absorbed by the tax administration is recorded as recruitments in 2019. On 1 January 2020, the Directorate of Internal Revenue and the Directorate of Customs merged to form the Iceland Revenue and Customs. Therefore, the number of staff employed at beginning of fiscal year 2020 is much greater than the number of staff reported as employed at end of fiscal year 2019.
- Japan: For 2020, staff strength figures are estimated.
- Norway: In 2018, the Norwegian Tax Administration took over new tasks from the Collection Agency and Welfare Administration including 170 new employees which are recorded as recruitments in 2018. In 2020, the Norwegian Tax Administration took over new tasks and 1 028 tax collector staff were transferred from the municipalities to the tax administration. The new staff is recorded as recruitments in 2020.
- Turkey: For 2020, staff data includes information from both the Turkish Revenue Administration and the Tax Inspection Board which are separate government authorities.

Table A.11. Staff metrics: Academic qualifications

Jurisdiction	Academic qualifications (No. of staff at the end of FY) ¹					
	Masters degree (or above)			Bachelors degree		
	2018	2019	2020	2018	2019	2020
Argentina	916	971	968	11 901	12 896	11 717
Australia	3 201	3 076	3 008	5 404	5 174	5 839
Austria	929	932	902	328	334	342
Belgium	6 510	6 860	6 925	7 147	7 140	7 285
Brazil	145	160	237	15 840	14 852	14 878
Bulgaria	6 089	6 087	6 161	869	866	942
Canada	D	D	D	D	D	D
Chile	816	833	818	3 026	3 046	3 113
China (People's Republic of)	46 834	48 675	53 309	501 517	497 207	497 482
Colombia	293	345	547	7 469	7 980	7 873
Costa Rica	102	77	44	760	731	669
Croatia	2 194	2 183	2 177	640	645	598
Cyprus	142	162	167	276	277	289
Czech Republic	5 830	5 775	5 743	1 432	1 468	1 517
Denmark	D	D	D	D	D	D
Estonia	365	341	321	161	170	164
Finland	1 591	1 617	1 689	1 053	1 100	1 228
France	23 389	22 793	D	29 780	28 243	D
Georgia	1 224	1 286	940	2 272	2 433	2 775
Germany	23 307	23 641	23 254	38 416	38 345	37 153
Greece	2 977	3 564	4 121	4 694	4 658	4 376
Hong Kong (China)	96	93	98	1 016	1 093	1 174
Hungary ²	D	D	2 270	12 694	12 571	10 448
Iceland	60	78	131	86	96	114
India	D	D	D	D	D	D
Indonesia	6 120	6 411	6 670	15 745	15 942	16 284
Ireland	398	431	591	2 355	2 595	2 383
Israel	1 162	1 217	1 140	2 064	2 322	1 665
Italy	16 907	16 432	16 259	1 216	1 176	1 164
Japan	D	D	D	D	D	D
Kenya	680	719	747	3 731	7 269	5 715
Korea	665	659	651	17 841	18 170	18 752
Latvia	1 099	1 092	1 120	949	992	2 260
Lithuania	1 426	1 636	1 271	1 387	1 031	987
Luxembourg	93	102	120	110	108	135
Malaysia	653	643	679	5 293	5 553	5 758
Malta	38	38	50	22	23	21
Mexico	432	1 604	1 657	10 511	21 122	21 001
Morocco	2 881	2 812	2 772	590	580	571
Netherlands ³	5 847	6 673	6 852	11 961	12 464	12 861

Table A.11. Staff metrics: Academic qualifications (*continued*)

Jurisdiction	Academic qualifications (No. of staff at the end of FY) ¹					
	Masters degree (or above)			Bachelors degree		
	2018	2019	2020	2018	2019	2020
New Zealand	D	D	D	D	D	D
Norway	1 995	2 038	2 344	3 582	3 489	4 003
Peru	1 054	1 224	1 298	6 553	6 446	6 634
Poland	38 397	39 187	43 028	5 812	5 953	7 740
Portugal	423	444	492	5 237	5 264	5 224
Romania	9 637	9 622	11 366	12 896	12 356	9 952
Saudi Arabia	140	309	445	1 613	1 971	2 151
Singapore	101	108	101	1 053	1 088	1 233
Slovak Republic	5 843	5 808	5 816	822	790	790
Slovenia	2 209	2 226	2 285	1 421	1 395	1 337
South Africa	474	498	588	3 524	3 666	3 615
Spain	D	D	D	15 743	15 609	15 900
Sweden ⁴	D	D	D	6 204	6 012	6 353
Switzerland	D	D	D	D	D	D
Thailand	5 163	5 049	5 225	16 930	16 677	13 606
Turkey	2 316	2 550	3 373	29 193	29 383	35 882
United Kingdom	D	D	D	D	D	D
United States	10 953	11 212	10 506	22 882	22 234	22 011

StatLink  <https://dx.doi.org/10.1787/888934311981>

- Note: The ISORA survey allowed combined tax and customs administration to use their total workforce when responding to the questions underlying this table.
- Hungary: For 2 018 and 2 019, the number of staff under “Bachelors degree” refers to the total number of staff with academic qualifications (Bachelor and/or Masters degree).
- Netherlands: Figures do not include contractual staff.
- Sweden: Number of staff under “Bachelors degree” refers to the total number of staff with academic qualifications (Bachelor and/or Masters degree).

Table A.12. Staff metrics: Age distribution

Jurisdiction	Age distribution (No. of staff at the end of FY) ¹																	
	Under 25 years			25-34 years			35-44 years			45-54 years			55-64 years			Over 64 years		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	121	475	349	1 725	2 510	2 321	4 859	4 905	4 728	7 786	7 576	7 387	5 882	5 933	6 059	465	562	748
Australia	944	850	1 585	4 182	3 837	4 355	5 141	4 944	5 402	6 017	5 603	5 741	3 715	3 574	3 691	351	349	410
Austria	649	629	618	931	983	1 072	1 060	965	896	3 580	3 325	3 118	3 184	3 311	3 322	4	6	6
Belgium	248	450	584	3 345	3 447	3 387	4 157	4 247	4 375	6 182	5 995	5 793	6 724	6 502	6 204	56	84	85
Brazil	28	14	4	1 481	1 161	841	4 572	4 274	4 179	6 908	6 280	5 977	6 420	5 672	5 566	1 469	1 336	1 361
Bulgaria	61	48	29	1 225	1 249	1 044	2 215	2 057	1 891	2 709	2 811	2 947	1 609	1 645	1 894	67	76	122
Canada	2 298	2 764	2 901	7 960	8 995	9 587	11 146	11 777	12 114	13 386	13 125	12 965	8 824	9 045	9 208	1 018	1 114	1 194
Chile	33	32	20	879	829	730	1 609	1 533	1 433	1 399	1 522	1 621	823	847	868	235	251	284
China (People's Republic of)	34 439	23 447	27 137	138 499	146 500	149 234	158 895	141 987	128 075	318 325	298 760	283 007	90 038	109 564	121 450	0	0	0
Colombia	143	236	199	1 408	1 847	1 928	2 498	2 751	2 920	2 740	2 581	2 439	2 725	2 885	3 059	283	284	393
Costa Rica	10	12	13	167	140	143	219	282	287	248	280	274	197	218	192	120	10	4
Croatia	6	2	3	298	282	262	1 289	1 253	1 196	1 099	1 102	1 101	1 241	1 237	1 198	1	1	1
Cyprus	0	0	0	7	22	16	262	255	224	211	210	216	268	270	287	0	0	0
Czech Republic	172	117	120	1 837	1 711	1 618	3 759	3 368	3 129	5 637	5 647	5 645	3 917	4 116	4 184	249	308	335
Denmark	249	275	264	1 840	2 204	2 598	1 581	1 668	1 744	2 252	2 259	2 136	2 328	2 414	2 325	167	187	186
Estonia	35	48	43	297	259	236	361	345	345	352	361	370	314	300	307	77	71	83
Finland	110	131	120	846	918	961	1 042	1 061	1 116	1 285	1 231	1 194	1 786	1 725	1 655	64	61	71
France	891	843	913	11 163	11 038	10 861	21 723	20 798	20 269	33 311	32 882	32 793	36 287	35 126	33 448	737	868	991
Georgia	71	94	6	1 894	1 930	1 699	844	930	1 153	411	465	523	220	236	267	56	64	97
Germany	3 854	3 993	4 160	21 024	21 359	21 639	22 367	22 910	23 501	31 299	30 083	29 022	27 574	27 623	27 691	2 236	2 324	2 335
Greece	0	0	0	569	462	364	2 868	2 804	2 749	3 732	3 747	3 723	4 534	4 795	4 720	239	538	727
Hong Kong (China)	70	73	65	649	708	763	602	601	631	914	855	811	578	574	573	0	0	0
Hungary	229	287	353	3 392	2 842	2 464	7 414	6 877	6 410	5 940	6 423	6 926	2 331	2 303	2 348	7	6	7
Iceland	1	1	3	34	51	88	49	59	114	39	49	89	70	79	112	34	37	49
India	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	11 684	12 694	10 914	14 505	13 228	13 712	10 235	11 342	11 957	7 268	7 655	8 172	1649	1 598	1 465	0	0	0

Table A.12. Staff metrics: Age distribution (continued)

Jurisdiction	Age distribution (No. of staff at the end of FY) ¹																	
	Under 25 years			25-34 years			35-44 years			45-54 years			55-64 years			Over 64 years		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Ireland	58	132	125	713	899	889	1 666	1 833	1 898	1 578	1 706	1 743	2 066	1 996	1 941	29	53	82
Israel	128	120	108	1 053	1 243	988	1 263	1 294	1 065	1 583	1 551	1 186	1 552	1 576	1 268	274	308	330
Italy	14	13	8	1 238	1 011	778	7 891	7 176	6 369	10 385	10 251	10 015	15 783	14 302	12 897	1 523	1 632	1 248
Japan ²	D	D	4 496	D	D	11 560	D	D	10 026	D	D	17 591	D	D	10 478	D	D	78
Kenya	178	278	90	2 675	3 512	3 609	2 020	2 196	2 475	1 267	1 265	1 203	771	734	620	0	3	1
Korea	270	239	209	4 384	4 432	4 329	7 909	7 829	7 777	6 586	6 776	6 972	1 453	1 528	1 623	0	0	1
Latvia	38	42	59	661	604	559	1 087	1 097	1 126	1 047	1 049	1 028	769	781	788	34	39	35
Lithuania	17	54	26	394	363	301	539	564	556	779	804	718	1 030	848	987	54	34	42
Luxembourg	57	44	41	296	313	360	348	357	371	392	393	394	159	167	180	1	2	0
Malaysia	238	311	917	3 994	4 490	4 180	4 780	4 866	4 732	2 261	2 251	2 180	1 616	1 293	999	0	0	1
Malta	7	3	2	59	57	58	88	85	81	125	124	130	69	74	71	20	25	21
Mexico	1 244	1 350	887	11 935	10 927	10 356	9 276	8 708	8 675	8 385	7 865	7 718	3 677	3 530	3 678	685	678	717
Morocco	34	13	0	1 831	1 698	1 523	1 084	1 141	1 205	1 402	1 374	1 300	729	708	809	5	5	6
Netherlands ³	365	516	654	3 394	4 257	4 914	4 651	5 057	5 391	7 728	7 327	7 157	13 046	13 070	12 701	535	756	764
New Zealand	442	297	291	1 105	1 030	1 012	1 109	1 104	1 028	1 345	1 276	1 172	973	1 022	1 020	161	159	201
Norway	15	26	37	629	629	808	1 292	1 267	1 513	2 328	2 218	2 442	1 909	1 969	2 375	336	290	300
Peru	155	125	113	3 047	2 779	2 782	2 856	2 904	3 133	2 837	2 754	2 687	1 361	1 539	1 713	433	446	467
Poland	612	699	780	7 871	7 996	8 670	16 502	16 922	18 390	18 589	18 950	21 225	10 935	10 680	11 353	269	243	270
Portugal	0	1	0	99	94	74	1 910	1 538	1 153	3 673	3 894	4 011	5 085	5 322	5 256	248	394	527
Romania	76	57	9	1 508	1 341	790	6 602	5 898	4 867	10 321	10 519	11 499	5 191	5 222	5 501	38	41	118
Saudi Arabia	470	78	18	1 874	1 675	1 456	464	758	684	65	272	368	3	53	92	0	3	3
Singapore	15	27	44	568	526	566	616	634	639	374	402	404	303	277	260	35	32	22
Slovak Republic	97	105	92	1 406	1 321	1 262	2 631	2 482	2 372	2 949	3 014	3 074	1 919	1 935	2 001	56	68	102
Slovenia	3	2	1	241	225	222	710	697	659	1 732	1 662	1 613	933	1 014	1 099	11	21	28
South Africa	167	104	45	2 552	2 004	1 553	5 580	5 231	4 870	3 870	4 094	4 313	1 204	1 305	1 361	6	6	4
Spain	0	17	30	1 064	1 518	2 145	3 236	3 402	3 583	9 044	7 948	7 142	10 999	11 828	12 039	596	687	786
Sweden	151	127	73	2 214	1 977	1 950	2 754	2 597	2 648	2 857	2 772	2 765	2 613	2 512	2 545	157	158	183

Table A.12. Staff metrics: Age distribution (continued)

Jurisdiction	Age distribution (No. of staff at the end of FY) ¹																	
	Under 25 years		25-34 years			35-44 years			45-54 years			55-64 years			Over 64 years			
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Switzerland	96	102	101	240	256	253	350	331	322	393	415	423	73	73	97	1	1	0
Thailand	362	344	507	3 769	3 680	3 996	7 250	6 828	6 434	7 675	7 726	7 735	3 037	3 148	3 258	0	0	0
Turkey	246	151	218	11 847	11 710	15 600	7 300	7 107	10 130	12 666	11 137	11 032	6 435	7 779	7 736	13	135	41
United Kingdom	3 232	3 071	3 091	11 685	12 116	12 606	13 236	13 174	13 431	20 346	18 874	17 480	15 218	15 495	15 769	1 068	1 221	1 463
United States	996	1 333	2 198	8 104	8 166	9 359	16 168	16 582	17 545	23 539	22 104	21 417	24 108	23 887	24 259	5 833	5 932	6 252

StatLink  <https://dx.doi.org/10.1787/888934312000>

D Data not available

1. Note: The ISORA survey allowed combined tax and customs administration to use their total workforce when responding to the questions underlying this table.
2. Japan: For 2020, the Fiscal Year 2019-20 data is as of 1 October 2019.
3. Netherlands: Figures do not include contractual staff.

Table A.I3. Staff metrics: Length of service

Jurisdiction	Length of service (No. of staff at the end of FY) ¹											
	Under 5 years			5-9 years			10-19 years			Over 19 years		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	1 845	3 187	2 109	2 762	894	1 904	4 637	6 762	6 825	11 594	11 118	10 754
Australia	5 338	4 892	7 503	3 633	3 523	3 315	8 207	7 694	6 474	3 172	3 048	3 892
Austria	1 179	1 213	1 291	738	713	674	838	855	981	6 653	6 438	6 086
Belgium	2 801	3 429	3 559	2 440	2 345	2 480	4 588	4 343	4 125	10 883	10 608	10 264
Brazil	D	D	D	D	D	D	D	D	D	D	D	D
Bulgaria	434	395	255	815	836	754	2 340	2 262	2 090	4 297	4 393	4 828
Canada	15 299	17 646	18 978	7 557	7 063	6 056	12 416	13 056	13 480	9 360	9 055	9 455
Chile	1 298	1 286	699	635	596	1 061	1 626	1 655	1 572	1 419	1 477	1 624
China (People's Republic of)	96 399	87 747	86 736	62 055	66 069	71 549	82 811	82 546	85 201	498 931	483 896	465 417
Colombia	4 686	4 636	5 997	1 044	1 347	664	152	348	666	3 915	4 253	3 611
Costa Rica	182	188	202	120	111	98	276	275	196	383	368	417
Croatia	172	182	183	187	128	148	1 082	1 110	1 024	2 493	2 457	2 406
Cyprus	44	69	64	82	46	35	259	295	262	363	347	382
Czech Republic	3 866	3 504	3 356	1 887	2 024	2 353	4 328	4 269	3 720	5 490	5 470	5 602
Denmark	3 996	4 734	5 413	1 27	269	515	2 794	2 508	2 126	1 500	1 496	1 199
Estonia	225	237	254	189	199	189	452	407	382	570	541	559
Finland	1 503	1 580	1 630	471	608	643	1 063	1 043	969	2 096	1 896	1 875
France	16 512	17 346	15 068	14 223	13 178	10 033	33 209	31 858	21 839	40 168	39 173	52 335
Georgia	495	766	777	1 755	1 767	2 085	901	840	774	345	346	109
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece	1 490	1 801	1 910	982	1 231	1 136	4 041	3 237	3 149	5 429	6 077	6 088
Hong Kong (China)	654	686	778	387	404	428	167	199	239	1 605	1 522	1 398
Hungary	1 806	1 441	1 380	3 905	3 672	3 522	7 095	6 855	6 554	6 507	6 770	7 052
Iceland	82	102	128	27	33	71	54	66	126	64	75	130
India	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	15 833	15 181	9 293	5 266	5 848	11 079	13 156	13 597	11 893	11 086	11 891	13 955
Ireland	1 187	1 791	1 875	226	325	503	1 852	1 668	1 450	2 845	2 835	2 850
Israel	983	1 194	1 218	826	863	629	1 001	1 064	838	3 043	2 971	2 260

Table A.13. Staff metrics: Length of service (continued)

Jurisdiction	Length of service (No. of staff at the end of FY) ¹											
	Under 5 years			5-9 years			10-19 years			Over 19 years		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Italy	2 594	1 799	1 866	2 592	3 533	3 519	9 326	7 827	7 799	22 322	21 226	18 131
Japan ²	D	D	7 950	D	D	5 240	D	D	10 580	D	D	29 834
Kenya	3 003	4 151	4 306	541	650	785	1 931	1 841	1 882	1 475	1 346	1 025
Korea	5 383	5 123	4 738	3 010	2 713	3 109	6 418	7 152	6 745	5 791	5 816	6 319
Latvia	644	618	611	302	399	498	1 562	1 434	1 300	1 128	1 161	1 186
Lithuania	697	682	746	716	741	713	598	676	605	802	568	566
Luxembourg	D	390	477	D	101	115	D	307	280	D	478	474
Malaysia	2 835	3 300	4 372	1 782	1 989	1 217	4 583	4 560	4 425	3 689	3 362	2 995
Malta	83	76	74	53	65	72	97	94	84	135	133	133
Mexico	12 114	10 999	9 336	6 995	7 293	7 713	9 790	7 165	7 306	6 303	7 601	7 676
Morocco	1 016	881	504	1 335	1 299	1 171	857	921	1 117	1 877	1 838	2 051
Netherlands ³	4 352	5 527	7 541	1 610	2 556	2 631	6 054	5 775	5 111	17 703	17 125	16 298
New Zealand	1 728	1 461	1 353	858	1 550	964	1 554	991	1 396	995	886	1 011
Norway	1 053	1 087	1 507	1 287	1 079	1 090	1 440	1 609	2 060	2 729	2 624	2 818
Peru	3 571	3 158	3 260	1 762	1 849	1 989	1 856	1 879	1 752	3 500	3 661	3 894
Poland	3 677	3 978	4 246	4 326	4 644	5 213	14 309	14 591	16 240	32 466	32 277	34 989
Portugal	26	44	72	384	373	327	3 201	2 430	1 112	7 404	8 396	9 510
Romania	3 596	2 954	2 672	1 344	1 876	2 320	8 026	7 004	7 006	10 770	11 244	10 786
Saudi Arabia ⁴	2 876	2 839	2 621	0	0	0	0	0	0	0	0	0
Singapore	353	367	450	380	366	344	489	497	461	689	668	680
Slovak Republic	1 781	1 819	1 703	1 397	1 381	1 525	2 264	2 058	1 996	3 616	3 667	3 679
Slovenia	130	138	127	160	164	166	511	517	523	2 829	2 802	2 806
South Africa	1 986	1 581	1 033	2 218	1 694	1 648	5 149	5 236	5 385	4 026	4 233	4 080
Spain	1 074	1 106	2 798	1 369	2 466	1 603	3 994	4 036	4 377	18 502	17 792	16 947
Sweden	3 605	3 176	2 961	1 987	2 079	2 268	2 716	2 514	2 283	2 438	2 374	2 652
Switzerland	337	554	347	241	297	182	325	78	308	250	249	359
Thailand	3 730	3 849	4 855	2 674	2 481	2 214	5 803	5 953	5 814	9 886	9 443	9 047

Table A.13. Staff metrics: Length of service (continued)

Jurisdiction	Length of service (No. of staff at the end of FY) ¹											
	Under 5 years			5-9 years			10-19 years			Over 19 years		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Turkey	7 354	6 757	6 181	5 964	7 790	13 286	4 341	4 132	5 730	20 848	19 340	19 560
United Kingdom	13 623	15 760	17 540	4 440	3 270	3 734	18 527	17 800	15 446	28 195	27 121	27 120
United States	13 093	15 620	19 016	14 366	10 621	7 976	24 629	26 282	26 737	26 660	25 481	27 301

StatLink  <https://dx.doi.org/10.1787/888934312019>

D Data not available

1. Note: The ISORA survey allowed combined tax and customs administration to use their total workforce when responding to the questions underlying this table.
2. Japan: For 2020, the Fiscal Year 2019-20 data is as of 1 October 2019.
3. Netherlands: Figures do not include contractual staff.
4. Saudi Arabia: Due to the transformation process of ZATCA (formerly GAZT) that was finalised in 2019 and based on the new contracts for staff, the length of service for the administration is counted from the moment of transformation.

Table A.14. Staff metrics: Gender distribution

Jurisdiction	Gender distribution (No. of staff at the end of FY) ¹														
	All staff						Executives only								
	Male		Female		Other ²		Male		Female		Other ²				
2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Argentina	11 449	11 949	11 733	9 389	10 012	9 859	0	0	0	83	77	81	29	41	43
Australia	8 686	8 199	8 911	11 658	10 951	12 264	6	7	9	2 404	2 256	2 391	2 285	2 175	2 412
Austria	4 989	4 817	4 641	4 419	4 402	4 391	0	0	0	605	580	569	263	270	271
Belgium	9 911	9 925	9 732	10 801	10 800	10 696	0	0	0	1 350	1 254	1 170	796	774	759
Brazil	13 111	11 971	11 545	7 767	6 766	6 383	0	0	0	138	130	120	26	24	22
Bulgaria	2 036	2 002	2 021	5 850	5 884	5 906	0	0	0	2	2	2	2	2	2
Canada	17 934	19 029	19 683	26 698	27 791	28 286	0	0	0	217	215	218	208	210	203
Chile	2 379	2 386	2 363	2 599	2 628	2 593	0	0	0	269	270	251	237	233	229
China (People's Republic of)	457 603	446 647	437 756	282 593	273 611	271 147	0	0	0	31 336	30 370	22 411	3 900	3 616	2 917
Colombia	4 264	4 601	4 755	5 533	5 983	6 183	0	0	0	34	38	38	33	32	36
Costa Rica	395	390	388	566	552	525	0	0	0	53	51	56	75	81	60
Croatia	957	921	877	2 977	2 956	2 884	0	0	0	122	118	114	264	279	279
Cyprus	200	204	202	548	553	541	0	0	0	3	3	3	1	1	1
Czech Republic	3 008	2 949	2 872	12 563	12 318	12 159	0	0	0	82	84	82	54	54	57
Denmark	3 068	3 279	3 361	5 349	5 728	5 892	0	0	0	41	42	46	25	26	24
Estonia	389	375	369	1 047	1 009	1 015	0	0	0	30	32	33	31	37	36
Finland	1 334	1 348	1 370	3 799	3 779	3 747	0	0	0	19	21	21	21	21	18
France	42 232	41 599	41 047	61 880	59 956	58 228	0	0	0	138	135	133	48	50	53
Georgia	1 761	1 868	1 897	1 735	1 851	1 848	0	0	0	242	253	242	65	71	75
Germany	46 718	46 353	46 122	61 635	61 940	62 227	0	0	0	D	D	D	D	D	D
Greece	4 450	4 557	4 517	7 492	7 789	7 766	0	0	0	589	607	591	651	665	657
Hong Kong (China)	896	894	922	1 917	1 917	1 921	0	0	0	12	11	12	10	12	13
Hungary	7 022	6 885	6 930	12 291	11 853	11 578	0	0	0	52	46	48	24	29	28
Iceland	83	97	243	144	179	212	0	0	0	5	6	6	5	4	5
India	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	29 841	30 112	29 774	15 500	16 405	16 446	0	0	0	49	50	49	6	6	6
Ireland	2 391	2 583	2 601	3 719	4 036	4 077	0	0	0	401	323	314	283	325	347

Table A.14. Staff metrics: Gender distribution (continued)

Jurisdiction	Gender distribution (No. of staff at the end of FY) ¹																	
	All staff						Executives only											
	Male			Female			Other ²			Male			Female			Other ²		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Israel	2 857	3 215	2 253	2 996	2 877	2 692	0	0	0	71	69	61	33	36	36	0	0	0
Italy	18 536	17 136	15 761	18 298	17 249	15 554	0	0	0	169	140	157	80	72	85	0	0	0
Japan ³	D	D	42 216	D	D	12 013	D	D	0	D	D	3 314	D	D	279	D	D	0
Kenya	3 862	4 450	4 365	3 049	3 538	3 633	0	0	0	89	90	118	37	42	61	0	0	0
Korea	8 459	8 792	9 122	12 143	12 012	11 789	0	0	0	37	34	36	0	1	1	0	0	0
Latvia	931	929	919	2 705	2 683	2 676	0	0	0	147	154	131	363	362	372	0	0	0
Lithuania	1 298	734	433	1 515	1 933	2 197	0	0	0	150	41	32	281	86	99	0	0	0
Luxembourg	647	653	686	606	623	660	0	0	0	77	76	71	38	41	40	0	0	0
Malaysia	5 369	5 464	5 657	7 520	7 747	7 352	0	0	0	167	166	166	123	129	168	0	0	0
Malta	196	193	184	172	175	179	0	0	0	16	19	20	9	11	9	0	0	0
Mexico	16 214	15 274	14 715	18 988	17 784	17 316	0	0	0	65	81	79	29	48	47	0	0	0
Morocco	2 654	2 551	2 494	2 431	2 388	2 349	0	0	0	449	457	478	113	108	126	0	0	0
Netherlands ⁴	17 824	18 188	17 939	11 895	12 795	13 642	0	0	0	910	1 017	1 037	497	609	659	0	0	0
New Zealand	1 859	1 758	1 681	3 274	3 122	3 023	2	8	20	39	39	21	20	32	15	0	0	0
Norway	2 486	2 471	2 847	4 023	3 928	4 628	0	0	0	250	174	211	309	259	303	0	0	0
Peru	6 108	5 970	6 103	4 581	4 577	4 792	0	0	0	660	649	644	369	399	413	0	0	0
Poland	15 489	15 471	18 154	39 289	40 019	42 534	0	0	0	1 133	1 343	499	2 399	2 643	614	0	0	0
Portugal	4 505	4 497	4 392	6 510	6 746	6 629	0	0	0	157	154	149	113	113	114	0	0	0
Romania	7 796	7 469	7 247	15 940	15 609	15 537	0	0	0	877	836	726	1 138	1 113	1 037	0	0	0
Saudi Arabia	2 636	2 205	2 107	240	634	514	0	0	0	56	89	354	18	31	39	0	0	0
Singapore	513	519	569	1 398	1 379	1 366	0	0	0	8	8	9	12	11	9	0	0	0
Slovak Republic	3 194	3 119	3 089	5 864	5 806	5 814	0	0	0	491	469	458	372	362	359	0	0	0
Slovenia	1 238	1 224	1 213	2 392	2 397	2 409	0	0	0	107	107	103	234	230	224	0	0	0
South Africa	5 080	4 911	4 657	8 299	7 833	7 489	0	0	0	2 023	2 049	276	1 954	1 993	189	0	0	0
Spain	11 697	11 924	12 122	13 242	13 476	13 603	0	0	0	99	97	97	16	49	50	0	0	0
Sweden	3 565	3 423	3 448	7 181	6 720	6 716	0	0	0	248	228	244	457	436	451	0	0	0

Table A.14. Staff metrics: Gender distribution (continued)

Jurisdiction	Gender distribution (No. of staff at the end of FY) ¹														
	All staff						Executives only								
	Male		Female		Other ²		Male		Female		Other ²				
2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Switzerland	659	678	704	494	500	492	0	0	0	19	19	19	2	2	2
Thailand	4 826	4 679	4 586	17 267	17 047	17 344	0	0	0	76	79	72	97	109	119
Turkey	23 259	22 912	28 471	15 248	15 107	16 286	0	0	0	1 236	1 215	1 377	415	414	433
United Kingdom	29 015	29 209	29 580	35 770	34 742	34 260	0	0	0	205	200	215	160	175	185
United States	27 077	27 217	28 421	51 671	50 787	52 609	0	0	0	2 986	2 927	2 965	4 341	4 333	4 459

StatLink  <https://dx.doi.org/10.1787/888934312038>

D Data not available

1. Note: The ISORA survey allowed combined tax and customs administration to use their total workforce when responding to the questions underlying this table.
2. A zero in those columns can mean that staff have not self-identified as "Other" or that the administration does not capture this information.
3. Japan: For 2020, the Fiscal Year 2019-20 data is as of 1 October 2019.
4. Netherlands: Figures do not include contractual staff.

Table A.15. Large taxpayer office / program: Existence and functions

Jurisdiction	Large taxpayer office / program exists						Tax administration functions carried out by LTO or program																	
	2018		2019		2020		Registration			Return and payment processing			Taxpayer services			Audit, Investigation and other verifications			Enforced debt collection and related functions			Dispute resolution		
							2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Australia	■	■	■	■	■	■																		
Austria	■	■	■	■	■	■																		
Belgium	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Brazil	■	■	■	■	■	■																		
Bulgaria	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Canada	■	■	■	■	■	■																		
Chile	■	■	■	■	■	■																		
China (People's Republic of)	■	■	■	■	■	■																		
Colombia	■	■	■	■	■	■																		
Costa Rica	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Croatia	■	■	■	■	■	■																		
Cyprus	■	■	■	■	■	■																		
Czech Republic	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Denmark	■	■	■	■	■	■																		
Estonia	□	□	□	□	□	□																		
Finland	■	■	■	■	■	■																		
France	■	■	■	■	■	■																		
Georgia	■	■	■	■	■	■																		
Germany	■	■	■	■	■	■																		
Greece	■	■	■	■	■	■																		
Hong Kong (China) ¹	□	□	□	□	□	□																		
Hungary	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Iceland	□	□	□	□	□	□																		
India	■	■	■	■	■	■																		
Indonesia	■	■	■	■	■	■																		

Table A.15. Large taxpayer office / program: Existence and functions (continued)

Jurisdiction	Large taxpayer office / program exists			Tax administration functions carried out by LTO or program																		
	2018	2019	2020	Registration			Return and payment processing			Taxpayer services			Audit, Investigation and other verifications			Enforced debt collection and related functions			Dispute resolution			
				2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Ireland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Israel	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Italy	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Japan	■	■	■				■	■	■				■	■	■				■	■	■	■
Kenya	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Korea	□	□	□																			
Latvia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Luxembourg	□	□	□																			
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Malta	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Mexico	■	■	■																			
Morocco	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Netherlands	■	■	■																			
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■																			
Peru	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Poland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Romania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Saudi Arabia	□	■	■																			
Singapore	■	■	■																			
Slovak Republic	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Slovenia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
South Africa	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.15. Large taxpayer office / program: Existence and functions (continued)

Jurisdiction	Large taxpayer office / program exists			Tax administration functions carried out by LTO or program																		
	2018	2019	2020	Registration			Return and payment processing			Taxpayer services			Audit, investigation and other verifications			Enforced debt collection and related functions			Dispute resolution			
				2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Spain	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Switzerland	□	□	□																			
Thailand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Turkey	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■	■																			

StatLink  <https://dx.doi.org/10.1787/888934312057>

- Yes
- No

1. Hong Kong (China): The Large Business office was established during Fiscal Year 2020.

Table A.16. Large taxpayer office / program: Staff, taxpayers and revenue collected

Jurisdiction	No. of FTEs in LTO / program			No. of taxpayers included under the LTO / program			Percentage (actual or estimated) of net revenue administered under LTO / program in relation to total net revenue collected by the tax administration								
	Total			In the audit, investigation and other verification activities			Individual taxpayers								
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020			
Argentina	454	464	469	244	234	220	622	764	803	815	835	815	46	49	45
Australia ¹	1 359	1 378	1 422	829	867	1 179	29 101	30 777	31 252	0	0	0	D	D	49
Austria	478	490	484	430	434	430	8 977	9 421	9 534	894	934	1 000	56	56	59
Belgium	355	361	360	226	236	228	15 647	12 916	12 315	0	0	0	53	50	48
Brazil	164	166	180	164	166	166	8 969	6 777	6 488	30 700	27 446	20 180	64	64	58
Bulgaria	144	144	144	88	79	80	1 360	1 433	1 140	0	0	0	33	34	35
Canada	1 308	1 343	1 360	1 308	1 343	1 360	18 300	18 200	19 600	D	D	D	D	D	33
Chile	220	220	216	187	186	183	891	970	1 039	0	0	0	47	45	47
China (People's Republic of)	7 300	15 570	9 034	4 380	9 340	4 517	275 000	275 000	335 000	0	0	0	45	45	45
Colombia ²	316	349	356	163	177	93	3 535	3 542	3 417	57	49	42	67	63	66
Costa Rica	61	63	68	56	57	31	461	448	445	0	0	0	67	62	62
Croatia	101	99	95	49	53	51	701	750	732	0	0	0	37	37	38
Cyprus	25	25	24	25	25	24	816	874	846	0	0	0	30	28	24
Czech Republic	365	352	339	186	188	181	2 044	2 086	2 187	0	0	0	37	37	37
Denmark	260	260	280	240	240	260	10 000	10 000	10 000	0	0	0	40	40	40
Estonia															
Finland	166	174	183	D	D	D	2 982	2 948	3 180	0	0	D	28	28	27
France	D	D	502	502	502	502	D	D	D	D	D	D	D	D	D
Georgia	17	55	55	D	38	38	265	267	267	0	0	0	31	33	48
Germany	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Greece	185	182	173	113	111	120	1 285	2 415	2 369	0	0	36	D	D	D
Hong Kong (China)			6			6		774				0			D
Hungary	463	444	416	123	121	128	1 059	1 066	1 099	0	0	0	35	35	36
Iceland			4			4			D			D			D
India	D	D	D	D	D	D	D	7 246	7 246	D	9 466	9 466	D	0,2	0,2

Table A.16. Large taxpayer office / program: Staff, taxpayers and revenue collected (continued)

Jurisdiction	No. of FTEs in LTO / program			No. of taxpayers included under the LTO / program			Percentage (actual or estimated) of net revenue administered under LTO / program in relation to total net revenue collected by the tax administration								
	Total			In the audit, investigation and other verification activities			Individual taxpayers								
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020			
Indonesia	684	664	652	240	181	348	2 714	2 792	2 852	1 315	1 309	1 485	32	30	27
Ireland	260	270	280	224	234	240	12 300	12 500	14 000	D	D	D	51	51	52
Israel	73	80	79	41	48	56	8 305	9 228	10 258	1 323	1 311	1 307	29	28	26
Italy	588	622	638	422	429	419	3 648	3 732	3 725	D	D	D	28	28	29
Japan	2 325	2 326	2 326	0	0	0	32 000	33 000	34 000	0	0	D	56	55	53
Kenya	200	215	307	140	150	122	1 820	1 783	2 053	0	0	0	39	38	36
Korea															
Latvia	47	46	44	D	D	D	1 247	1 270	1 295	0	0	0	59	60	63
Lithuania	44	42	42	28	26	26	508	473	472	0	0	0	45	41	41
Luxembourg															
Malaysia	490	454	455	293	279	230	49 178	49 721	56 575	3 743	4 801	5 469	31	33	35
Malta	28	34	26	25	30	23	1 410	1 679	1 755	9 880	10 583	10 710	20	20	18
Mexico	1 145	1 119	1 065	780	758	733	8 952	9 135	9 667	D	D	D	61	59	61
Morocco	119	133	158	62	60	57	8 268	8 459	8 396	0	0	0	70	70	69
Netherlands ³	2 096	2 224	2 323	1 596	1 713	1 757	14 500	14 100	14 000	44 800	44 300	45 500	68	67	67
New Zealand	320	316	324	183	173	165	985	995	1 052	0	0	0	30	30	57
Norway	338	330	315	294	285	283	15 571	15 996	11 459	0	0	0	D	D	55
Peru	859	908	870	719	727	699	15 082	16 608	16 132	13	10	24	76	75	75
Poland	2 050	2 108	D	615	632	D	2 561	2 746	2 671	0	0	0	70	70	40
Portugal	217	221	212	98	101	100	2 609	2 735	2 906	758	758	1 602	46	45	43
Romania ⁴	548	527	505	342	332	300	2 700	2 700	2 699	0	0	0	42	42	43
Saudi Arabia ⁵		273	323		197	219		2 101	2 211					81	75
Singapore	81	81	81	73	72	72	1 900	2 000	1 900	0	0	0	D	D	D
Slovak Republic	151	159	159	105	105	103	809	865	891	4	5	4	43	41	44
Slovenia	70	73	70	62	65	61	704	705	710	0	0	0	25	25	24

Table A.16. Large taxpayer office / program: Staff, taxpayers and revenue collected (continued)

Jurisdiction	No. of FTEs in LTO / program			No. of taxpayers included under the LTO / program						Percentage (actual or estimated) of net revenue administered under LTO / program in relation to total net revenue collected by the tax administration					
	Total			In the audit, investigation and other verification activities			Corporate taxpayers			Individual taxpayers			2018	2019	2020
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
South Africa ⁶	379	359	374	208	196	203	16 323	16 812	27 763	1 513	1 513	53 145	36	31	30
Spain	776	768	790	596	588	591	3 099	3 114	3 060	248	240	236	35	33	30
Sweden	981	1 038	502	220	460	352	37 135	39 491	36 284	0	0	0	49	49	50
Switzerland															
Thailand	530	530	518	314	314	296	3 920	3 920	3 539	0	0	0	46	46	47
Turkey	250	263	263	13	14	9	800	793	1 206	0	0	0	19	20	19
United Kingdom	2 395	2 367	2 395	D	D	D	2 043	1 945	1 927	D	D	D	40	40	41
United States	3 423	3 071	3 104	3 423	3 071	3 104	352 768	368 350	368 326	49 949	56 342	60 308	7	7	7

StatLink  <https://dx.doi.org/10.1787/888934312076>**D Data not available**

1. Australia: As regards the number of corporate taxpayers included under the large taxpayer programme, the 31 252 (FY 2020) corporate entities (30 777 in FY 2019 and 29 101 in FY 2018) are organised in 1 720 economic groups (1 721 in FY 2019 and 1 620 in FY 2018).
2. Colombia: The number of FTEs refers to the Office of Large Taxpayers based in the capital, and which attends exclusively to about 60% (in 2018 and 2019) and 57% (in 2020) of large taxpayers. However, the number of taxpayers refers to the total number of taxpayers (legal entities or natural persons) classified as large taxpayers, regardless of the territorial office in charge of them.
3. Netherlands: With respect to the number of corporate taxpayers managed, the LTO manages approx. 14 000 group entities that each may consist of several entities.
4. Romania: As regards the percentage of net revenue administered under the LTO / program, the percentage reported refers to the LTO performance in relation to the net revenue reported in ISORA (excluding customs), therefore the reported indicator may slightly differ from the same indicator presented in the institution performance reports.
5. Saudi Arabia: The number of corporate taxpayers includes "Zakat payers".
6. South Africa: The LTO headcount reported for the 2018 fiscal year is at December 2018 (the commencement of the re-establishment of the Large Business unit via seconded resources from other divisions within the organisation).

Table A.17. Large taxpayer office / program: Audits

Jurisdiction	Audits undertaken by the LTO / program (excluding electronic compliance checks)					
	Total number completed			Total value of additional assessments raised (including penalties and interest) (in thousands in local currency)		
	2018	2019	2020	2018	2019	2020
Argentina	2 206	1 536	645	10 674 972	8 654 356	4 425 029
Australia	44	56	84	3 003 875	1 529 418	2 782 904
Austria	3 670	3 556	2 523	726 900	565 800	397 060
Belgium	6 566	5 364	3 757	2 285 765	1 524 348	2 767 468
Brazil	1 466	1 511	1 412	146 436 503	156 924 162	141 728 125
Bulgaria	64	53	53	79 388	13 352	32 386
Canada	3 605	3 252	1 988	7 442 200	7 707 228	6 001 283
Chile	464	361	330	803 370 000	735 372 000	240 241 000
China (People's Republic of)	2 051	34 836	9 857	D	D	D
Colombia	1 064	1 031	1 412	371 702 762	427 977 243	3 008 935 061
Costa Rica	50	61	32	158 833 087	118 656 019	2 663 021
Croatia	78	117	96	183 317	244 399	117 654
Cyprus	896	839	935	312 232	364 009	81 575
Czech Republic	174	172	147	2 512 059	1 644 880	1 828 735
Denmark	4 100	3 900	4 500	D	D	D
Estonia						
Finland	D	D	D	D	D	D
France	1 244	1 096	674	3 540 640	2 762 994	1 772 884
Georgia	79	96	32	39 180	90 500	51 300
Germany	D	D	D	D	D	D
Greece	417	455	442	672 225	297 480	91 269
Hong Kong (China)			167			2 497 844
Hungary	1 516	1 265	1 198	15 516 138	22 228 590	12 476 530
Iceland			0			0
India	D	299	416	D	23 504 112	32 407 614
Indonesia	1 842	1 616	D	47 030 924 714	19 222 561 979	D
Ireland	2 949	3 080	3 152	166 702	109 012	224 890
Israel	840	767	770	3 614 356	4 953 599	3 712 653
Italy	304	292	1 462	2 367 000	2 982 000	2 086 869
Japan	2 538	2 422	2 088	82 207 345	80 355 344	59 842 679
Kenya	1 190	1 040	837	7 792 239	37 588 646	7 941 898
Korea						
Latvia	84	64	30	46 862	32 231	11 228
Lithuania	45	41	38	1 287	8 930	3 577
Luxembourg						
Malaysia	19 139	25 515	18 795	5 751 478	10 970 766	8 165 076
Malta	10	12	12	6 000	8 000	7 000
Mexico	1 182	1 093	839	D	D	165 539 481
Morocco	573	426	166	5 762 428	4 406 785	1 364 164

Table A.17. Large taxpayer office / program: Audits (*continued*)

Jurisdiction	Audits undertaken by the LTO / program (excluding electronic compliance checks)					
	Total number completed			Total value of additional assessments raised (including penalties and interest) (in thousands in local currency)		
	2018	2019	2020	2018	2019	2020
Netherlands ¹	99 767	82 804	72 570	2 172 285	2 449 277	3 636 350
New Zealand	541	625	544	167 000	312 000	488 000
Norway	502	287	287	12 002 943	14 183 041	14 460 088
Peru	2 529	2 105	1 247	3 956 631	4 981 735	2 259 625
Poland	D	D	D	D	D	D
Portugal	215	225	226	594 711	660 289	761 368
Romania	262	303	293	1 496 436	1 000 869	760 842
Saudi Arabia		2 718	2 402		7 748 332	8 108 850
Singapore	D	D	D	D	D	D
Slovak Republic	52	41	47	37 919	96 305	88 454
Slovenia ²	37 710	11 979	12 076	8 973	77 024	23 748
South Africa	605	533	571	6 685 907	7 309 689	18 506 567
Spain	541	512	533	1 817 730	1 327 650	1 969 150
Sweden	258	211	171	4 707 262	6 944 290	-221 073
Switzerland						
Thailand	2 954	3 208	1 705	12 253 000	18 439 000	10 990 990
Turkey	76	27	31	22 456	11 686	3 734
United Kingdom	2 637	1 906	2 003	8 726 608	12 258 257	14 014 501
United States	7 189	5 697	5 034	10 420 924	6 581 555	6 974 324

StatLink  <https://dx.doi.org/10.1787/888934312095>

D Data not available

1. Netherlands: The value of assessments raised does not include penalties and interest. From 2020, revised tax assessment is included.
2. Slovenia: The value of additional assessments raised excludes penalties.

Table A.18. High net wealth individuals (HNWIs) program

Jurisdiction	HNWI program exists			HNWI program is part of the large taxpayer program			Percentage of net revenue administered under HNWI program in relation to total tax revenue collected by the tax administration		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina ¹	■	■	■	■	■	■	D	D	D
Australia	■	■	■	■	■	■	4.7	4.5	4.5
Austria	□	□	□						
Belgium	□	□	□						
Brazil	■	■	■	■	■	■	5	6	6
Bulgaria	□	□	□						
Canada	■	■	■	□	□	□	D	D	D
Chile	■	■	■	□	□	□	0.97	1.03	1.6
China (People's Republic of)	□	□	□						
Colombia	□	□	□						
Costa Rica	■	■	■	■	■	■	D	D	D
Croatia	□	□	□						
Cyprus	□	□	□						
Czech Republic	□	□	□						
Denmark	□	□	□						
Estonia	□	□	□						
Finland	■	■	■	□	□	□	D	D	D
France	□	□	■			■			D
Georgia	□	□	□						
Germany	■	■	■	■	■	■	D	D	D
Greece	■	■	■	□	□	□	D	D	D
Hong Kong (China)	□	□	□						
Hungary	□	□	□						
Iceland	□	□	□						
India	□	□	□						
Indonesia	■	■	■	■	■	■	0.9	0.9	0.11
Ireland	■	■	■	□	□	□	0.5	0.5	1
Israel	□	□	□						
Italy	■	■	■	□	□	□	D	D	D
Japan	■	■	■	□	□	□	D	D	D
Kenya	■	■	■	□	□	□	0.06	0.05	0.06
Korea	□	□	□						
Latvia	□	□	□						
Lithuania	■	■	■	□	□	□	2.28	2.5	D
Luxembourg	□	□	□						
Malaysia	■	■	■	■	■	■	1.08	1.11	0.73
Malta	■	■	■	□	□	□	20	20	D

Table A.18. High net wealth individuals (HNWIs) program (*continued*)

Jurisdiction	HNWI program exists			HNWI program is part of the large taxpayer program			Percentage of net revenue administered under HNWI program in relation to total tax revenue collected by the tax administration		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Mexico	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Morocco	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Netherlands	■	■	■	■	■	■	D	D	D
New Zealand	■	■	■	■	■	■	1.31	1.21	D
Norway	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Peru	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Poland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Portugal	■	■	■	■	■	■	D	D	D
Romania	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	D	D	2.2
Saudi Arabia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Singapore	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Slovak Republic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Slovenia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
South Africa	■	■	■	■	■	<input type="checkbox"/>	1.21	0.97	0.82
Spain	■	■	■	■	■	■	D	D	12.77
Sweden	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Switzerland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Thailand	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Turkey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
United Kingdom	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9	13	13
United States	■	■	■	■	■	■	4.44	4.5	D

StatLink  <https://dx.doi.org/10.1787/888934312114>

■ Yes

No

D Data not available

1. Argentina: The HNWI office, called the Natural Persons Department, was dissolved on 15 December 2020.

Table A.19. Small and medium enterprises (SMEs) and small taxpayers

Jurisdiction	Specific service initiatives aimed at SMEs exist			Simplified income tax regime for small taxpayers exists		
	2018	2019	2020	2018	2019	2020
Argentina	■	■	■	■	■	■
Australia	■	■	■	■	■	■
Austria	□	□	■	■	■	■
Belgium	□	□	□	■	■	■
Brazil	■	■	■	■	■	■
Bulgaria	□	□	□	■	■	■
Canada	■	■	■	□	□	□
Chile	■	■	■	■	■	■
China (People's Republic of)	■	■	■	■	■	■
Colombia	□	□	□	□	■	■
Costa Rica	■	■	■	■	■	■
Croatia	■	■	■	■	■	■
Cyprus	□	□	□	□	□	□
Czech Republic	□	□	□	□	□	□
Denmark	■	■	■	□	□	□
Estonia	□	□	□	□	■	■
Finland	□	□	□	□	□	□
France	■	■	■	■	■	■
Georgia	■	■	■	■	■	■
Germany	□	□	□	□	□	□
Greece	■	■	■	□	□	■
Hong Kong (China)	□	□	□	□	□	□
Hungary	■	■	■	■	■	■
Iceland	■	■	■	□	□	□
India	□	□	□	■	■	■
Indonesia	■	■	■	■	■	■
Ireland	□	□	□	□	□	□
Israel	■	■	■	■	■	■
Italy	■	■	■	■	■	■
Japan	□	□	□	□	□	□
Kenya	■	■	■	■	■	■
Korea	■	■	■	■	■	■
Latvia	□	□	□	■	■	■
Lithuania	■	■	■	■	■	■
Luxembourg	□	□	□	□	□	□
Malaysia	■	■	■	□	□	□
Malta	□	□	□	□	□	□
Mexico	■	■	■	■	■	■
Morocco	□	□	□	■	■	■

Table A.19. Small and medium enterprises (SMEs) and small taxpayers (*continued*)

Jurisdiction	Specific service initiatives aimed at SMEs exist			Simplified income tax regime for small taxpayers exists		
	2018	2019	2020	2018	2019	2020
Netherlands	■	■	■	□	□	□
New Zealand	■	■	■	□	□	□
Norway	□	□	□	□	□	□
Peru	■	■	■	■	■	■
Poland	■	■	■	■	■	■
Portugal	■	■	■	■	■	■
Romania	□	□	□	□	□	□
Saudi Arabia	■	■	■	□	□	■
Singapore	■	■	■	■	■	■
Slovak Republic	□	□	□	■	■	■
Slovenia	□	□	□	■	■	■
South Africa	■	■	■	■	■	■
Spain	■	■	■	■	■	■
Sweden	■	■	■	■	■	■
Switzerland	□	□	□	□	□	□
Thailand	■	■	■	□	□	□
Turkey	□	□	□	□	□	□
United Kingdom	□	□	□	■	■	■
United States	■	■	■	□	□	□

StatLink  <https://dx.doi.org/10.1787/888934312133>

■ Yes

□ No

Table A.20. Number of taxpayers by tax type: Personal income tax and corporate income tax

Jurisdiction	Number of taxpayers by tax type											
	Personal Income tax						Corporate Income tax					
	Registered taxpayers			Active taxpayers			Registered taxpayers			Active taxpayers		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina ¹	4 085 714	4 368 350	4 608 393	3 106 873	3 330 771	3 570 455	410 082	441 530	462 211	360 030	366 272	387 794
Australia	30 763 272	31 566 781	32 249 875	22 325 930	22 823 877	23 144 572	10 512 549	10 847 850	11 192 616	4 538 779	4 669 944	4 805 008
Austria	8 247 467	8 565 293	8 831 099	8 247 467	8 565 293	8 831 099	189 619	197 396	206 304	189 619	197 396	206 304
Belgium	9 470 257	9 637 209	9 339 405	7 119 341	7 151 559	7 124 281	555 959	572 143	571 287	555 959	572 143	571 287
Brazil	30 109 336	32 120 750	34 366 417	28 800 842	30 011 981	32 409 144	8 206 785	8 408 032	8 655 352	5 442 886	4 918 187	5 073 880
Bulgaria	D	D	D	3 136 523	3 125 755	3 038 943	698 035	742 786	815 399	364 744	375 829	380 000
Canada	33 778 187	34 431 166	33 241 972	29 673 954	30 087 051	29 844 602	3 590 417	3 721 194	3 758 738	D	D	2 110 000
Chile	10 626 784	10 841 072	10 827 657	10 150 899	10 317 528	10 137 252	2 061 517	2 164 526	2 243 676	1 460 920	1 521 022	1 621 503
China (People's Republic of)	D	D	D	D	D	D	24 964 324	29 603 184	33 378 321	21 440 319	25 244 714	28 639 272
Colombia	3 692 756	3 873 230	4 150 042	3 366 185	3 692 756	3 988 099	1 227 389	1 293 689	1 293 689	518 398	499 986	553 678
Costa Rica	482 153	491 225	427 633	482 153	491 225	427 633	178 706	168 364	374 382	178 706	168 364	266 362
Croatia	1 829 297	1 887 665	1 857 665	1 829 297	1 887 665	1 857 665	154 119	158 834	160 974	154 119	158 834	160 974
Cyprus	428 952	450 481	454 461	428 952	450 481	454 461	183 536	195 458	206 614	123 763	120 701	121 016
Czech Republic	3 525 175	3 582 707	3 618 838	2 136 634	2 176 238	2 167 708	646 186	667 978	685 913	637 968	659 327	676 600
Denmark	5 253 856	5 267 310	5 267 023	5 253 856	5 267 310	5 235 109	350 000	369 000	375 000	333 000	351 000	339 341
Estonia	812 166	914 783	937 631	812 166	914 783	937 631	322 933	349 041	363 290	322 933	349 041	363 290
Finland	5 467 555	5 446 294	5 464 630	5 467 555	5 446 294	5 464 630	450 754	450 998	454 055	450 754	450 998	454 055
France ²	51 325 573	51 334 785	52 393 503	51 325 573	51 334 785	52 393 503	2 390 000	2 519 000	2 720 000	2 330 000	2 480 000	2 640 000
Georgia	D	D	3 543 234	1 291 310	1 288 122	1 433 523	266 799	290 021	298 672	105 890	94 954	138 083
Germany	39 988 839	41 495 682	42 327 000	39 988 839	41 495 682	42 327 000	1 561 705	1 588 524	1 627 826	1 561 705	1 588 524	1 627 826
Greece	12 147 933	12 257 519	12 170 644	8 941 081	8 715 110	9 028 281	442 593	461 034	478 682	260 255	269 323	275 029
Hong Kong (China)	3 830 000	3 860 000	3 820 000	3 105 761	3 170 111	3 212 031	1 272 000	1 261 000	1 271 000	488 468	540 034	575 545
Hungary	5 027 227	5 061 292	4 949 830	5 027 227	5 061 292	4 949 830	483 521	480 919	411 161	461 367	464 365	391 115
Iceland	307 699	313 338	312 513	307 699	313 338	312 513	62 633	64 110	48 088	45 492	46 652	48 088
India	D	79 477 324	87 235 122	D	58 723 101	62 701 418	D	1 179 525	1 273 633	D	843 552	836 349
Indonesia	D	D	45 130 019	D	D	17 350 334	D	D	3 813 358	D	D	1 652 251

Table A.20. Number of taxpayers by tax type: Personal income tax and corporate income tax (continued)

Jurisdiction	Number of taxpayers by tax type											
	Personal Income tax						Corporate Income tax					
	Registered taxpayers			Active taxpayers			Registered taxpayers			Active taxpayers		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Ireland	3 706 581	3 828 203	3 761 438	3 701 950	3 809 154	3 168 448	209 603	218 827	220 802	203 094	211 628	220 722
Israel ³	D	D	D	5 283 445	5 394 358	5 459 607	D	D	D	227 279	242 471	223 629
Italy	28 460 000	28 767 000	28 996 000	28 460 000	28 767 000	28 996 000	1 359 000	1 361 000	1 388 000	1 359 000	1 361 000	1 388 000
Japan	D	D	D	D	D	D	3 106 000	3 132 000	3 165 000	D	D	D
Kenya	8 684 796	10 013 954	13 173 195	8 231 851	10 013 954	12 074 017	665 741	505 216	676 421	389 703	505 216	653 072
Korea	7 362 000	7 640 000	D	6 911 000	7 595 000	D	816 370	874 245	950 040	740 215	787 438	838 008
Latvia	914 463	911 291	900 237	914 463	911 291	900 237	117 599	115 348	118 812	117 599	115 348	118 812
Lithuania	1 903 993	2 312 467	3 690 945	1 404 288	1 328 259	1 440 027	193 974	202 830	247 012	151 600	156 006	199 463
Luxembourg	295 491	296 799	309 888	D	D	D	98 292	100 273	100 751	D	D	D
Malaysia	13 085 395	13 553 460	14 061 473	7 836 371	8 186 427	9 305 218	1 198 516	1 254 333	1 310 979	804 049	838 245	1 133 317
Malta	582 552	617 366	741 959	323 967	352 780	388 929	88 503	95 026	105 373	50 163	55 972	58 068
Mexico	77 595 276	83 484 527	86 485 215	69 743 073	75 298 562	77 547 573	2 659 546	2 763 497	2 837 813	2 052 832	2 143 999	2 208 934
Morocco	D	D	D	687 797	775 897	1 040 169	D	D	D	419 903	475 342	584 258
Netherlands	12 387 606	12 669 575	12 877 546	12 165 559	12 457 331	12 761 788	976 652	1 002 183	1 024 091	785 926	814 757	841 407
New Zealand	6 971 947	7 216 889	7 194 572	2 453 828	4 036 414	3 952 284	1 140 458	1 179 010	1 209 179	816 993	799 388	721 412
Norway	4 906 890	4 974 894	5 045 063	4 802 810	4 717 769	5 010 228	337 828	350 829	386 620	317 742	332 060	359 840
Peru	7 704 084	8 335 852	8 690 683	5 875 212	6 015 294	5 950 909	1 159 195	1 341 080	1 461 357	1 032 167	1 095 947	1 143 974
Poland	31 585 596	31 832 783	31 839 062	19 611 875	20 843 290	21 519 009	789 178	831 127	863 281	615 631	628 321	654 714
Portugal	10 276 617	10 295 909	10 298 252	5 351 618	5 446 716	5 559 307	501 428	507 940	531 245	501 428	507 940	531 245
Romania	D	D	D	D	D	D	267 056	266 302	265 397	103 993	115 987	118 477
Saudi Arabia							7 724	9 779	12 039	5 151	6 742	6 770
Singapore	99 515	100 243	2 433 326	D	D	D	325 256	344 658	385 592	D	D	D
Slovak Republic	665 801	686 048	704 812	D	D	D	322 235	340 389	355 531	D	D	D
Slovenia	2 768 150	2 830 393	2 715 038	1 547 325	1 564 197	1 571 374	112 408	112 393	111 764	112 408	112 393	111 764
South Africa	22 121 177	23 217 721	23 850 110	21 104 375	22 170 513	23 283 591	4 464 488	4 545 046	5 079 890	3 202 007	2 020 759	2 548 969
Spain	24 341 503	24 685 574	24 909 442	24 341 503	24 685 574	24 909 442	1 806 805	1 926 633	2 149 484	1 806 805	1 926 633	2 149 484

Table A.20. Number of taxpayers by tax type: Personal income tax and corporate income tax (continued)

Jurisdiction	Number of taxpayers by tax type											
	Personal Income tax					Corporate Income tax						
	Registered taxpayers		Active taxpayers		2020	Registered taxpayers		Active taxpayers		2020		
2018	2019	2018	2019	2018		2019	2018	2019				
Sweden	D	D	D	7 806 350	7 814 069	8 222 312	D	D	D	686 563	713 607	744 441
Switzerland	D	D	D	D	D	D	D	D	D	D	D	D
Thailand	D	D	D	11 460 408	11 124 159	11 012 215	D	D	D	664 058	704 018	582 041
Turkey	15 356 631	16 006 467	16 624 822	4 677 791	4 778 268	4 950 976	2 220 462	2 347 386	2 487 817	806 622	848 904	918 229
United Kingdom	D	D	D	31 200 000	31 600 000	31 400 000	4 161 866	4 336 819	4 582 439	3 378 871	3 595 291	3 894 871
United States	D	D	D	152 937 949	154 094 555	157 195 302	D	D	D	2 127 673	2 146 904	1 819 301

StatLink  <https://dx.doi.org/10.1787/888934312152>**D** Data not available

1. Argentina: The number of registered and active taxpayers includes 2 013 319 (for FY 2018), 2 264 478 (for FY 2019) and 2 424 783 (for FY 2020) employees who had their PIT retained directly from the salary by their employers. These PIT taxpayers are not obliged to be registered for tax.
2. France: PIT taxpayer numbers are estimated.
3. Israel: The number of active PIT taxpayers is estimated.

Table A.21. Number of taxpayers by tax type: Employers that withhold tax from employees, value added tax and excise

Jurisdiction	Employers that withhold tax from employees						Number of taxpayers by tax type											
	Registered employers			Active employers			Value added tax			Excise (domestic manufacturers / producers)								
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020			
Argentina	D	D	D	41 394	40 212	44 625	1 685 471	1 744 652	1 787 338	1 075 583	1 081 931	1 090 722	16 291	17 033	17 892	2 366	2 697	2 903
Australia	1 608 812	1 646 059	1 712 457	1 163 164	1 172 049	1 210 137	2 606 991	2 680 991	2 760 678	1 973 983	2 009 357	2 060 190	2 913	3 184	3 418	2 316	2 599	2 853
Austria	402 898	407 688	416 884	402 898	407 688	416 884	922 887	949 532	983 499	922 887	949 532	983 499						
Belgium	D	D	D	D	D	D	983 287	974 910	1 009 112	983 287	974 910	1 009 112						
Brazil	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Bulgaria	D	D	D	D	D	D	297 464	310 709	322 031	297 464	310 709	322 031						
Canada	D	D	D	D	D	D	3 542 783	3 930 551	4 113 043	3 272 236	3 646 941	3 825 346	D	D	32 452	D	D	17 067
Chile	358 206	369 381	373 892	358 206	369 381	373 892	1 615 685	1 697 568	1 759 905	1 073 225	1 117 247	1 201 362	115	104	106	115	104	106
China (People's Republic of)	D	D	D	D	D	D	53 018 817	62 177 487	69 038 981	47 060 866	55 194 001	63 967 817	220 222	257 526	304 520	180 660	211 824	264 196
Colombia	D	D	D	D	D	D	1 323 244	1 406 341	1 476 367	443 837	455 671	451 461	34 192	37 194	41 073	34 192	34 126	29 085
Costa Rica	23 590	21 643	11 081	23 590	21 643	11 081	103 420	548 798	575 329	103 420	548 798	575 329	277	576	373	277	576	373
Croatia	102 831	117 248	115 144	102 831	117 248	115 144	147 794	154 717	155 301	147 794	154 717	155 301						
Cyprus	127 926	136 879	149 601	127 926	136 879	149 601	95 280	99 023	97 822	94 438	98 031	97 205						
Czech Republic	716 380	727 114	733 935	568 338	574 351	580 352	907 815	934 068	954 942	588 813	604 740	616 327						
Denmark	226 803	215 200	224 182	190 198	193 337	198 740	521 160	522 915	518 903	521 160	522 915	518 903	19 473	19 300	19 231	19 473	19 300	19 231
Estonia	63 997	73 387	77 563	63 997	73 387	77 563	96 670	100 157	106 135	96 670	100 157	106 135	590	584	596	590	584	596
Finland	242 182	238 622	248 512	242 182	238 622	248 512	529 130	611 470	624 884	529 130	611 470	624 884	D	D	D	D	D	D
France	D	D	D	1 050 000	2 000 000	2 000 000	6 020 000	6 400 000	6 700 000	3 990 000	4 100 000	4 400 000						
Georgia	619 383	743 853	812 829	160 116	173 898	177 069	120 502	134 138	145 784	70 609	71 669	98 433	842	2 125	1 028	835	2 012	1 028
Germany	2 559 853	2 564 642	2 573 238	2 559 853	2 564 642	2 573 238	6 083 972	6 087 993	6 548 384	6 083 972	6 087 993	6 548 384						
Greece	329 285	346 366	344 424	282 526	273 730	273 319	1 393 626	1 415 624	1 432 305	1 002 257	1 009 293	1 022 232	3 709	3 782	3 849	486	480	425
Hong Kong (China)																		
Hungary	512 192	523 922	480 601	495 189	506 028	471 808	530 833	512 520	516 896	530 833	512 520	516 896	4 151	4 180	4 176	4 151	4 180	4 176
Iceland	38 040	39 286	29 365	38 040	39 286	25 980	33 267	33 690	34 564	33 267	33 690	34 564			D			D

Table A.21. Number of taxpayers by tax type: Employers that withhold tax from employees, value added tax and excise (continued)

Jurisdiction	Employers that withhold tax from employees						Number of taxpayers by tax type						Excise (domestic manufacturers / producers)								
	Registered employers			Active employers			Registered taxpayers			Value added tax			Active taxpayers			Registered taxpayers			Active taxpayers		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
India	754 837	681 261	663 878	D	D	661 271	D	D	D	691 196	D	D	409 019								
Indonesia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Ireland	226 958	210 766	216 411	198 781	202 298	214 352	268 874	273 365	263 650	260 359	255 949	263 611	33 910	35 015	35 868	33 910	35 015	35 868	33 910	35 015	35 868
Israel	D	D	D	356 075	337 547	347 491	D	D	D	D	D	D	847 247	886 573	923 919	D	D	D	D	D	D
Italy	4 122 000	4 080 000	3 743 000	4 122 000	4 080 000	3 743 000	8 920 000	9 018 000	8 818 000	4 785 000	4 700 000	4 156 000									
Japan	3 536 000	3 532 000	3 543 000	D	D	D	D	D	D	D	D	D	3 345 000	3 377 000	3 404 000						
Kenya	118 791	134 097	175 032	110 099	134 097	60 386	205 719	215 051	241 491	195 060	215 051	112 133	960	1 083	2 223	873	1 083	1 989	873	1 083	1 989
Korea	D	D	D	D	D	D	6 731 117	7 001 193	7 407 137	6 478 314	6 753 201	7 108 952	2 416	2 571	2 941	2 416	2 571	2 941	2 416	2 571	2 941
Latvia	D	D	D	D	D	D	83 554	78 897	78 808	83 554	78 897	78 808	83 554	78 897	78 808	7 111	7 050	6 950	7 111	7 050	6 950
Lithuania	106 543	108 763	111 631	103 774	104 313	106 797	86 848	90 015	92 830	86 848	90 015	92 830	1 592	1 709	842	1 577	1 693	838	1 577	1 693	838
Luxembourg	37 258	38 939	38 363	D	D	D	82 868	85 492	88 120	76 854	79 238	81 620									
Malaysia	1 069 623	1 134 315	1 219 160	755 742	809 086	960 261															
Malta	48 412	51 803	55 319	28 514	28 133	27 458	76 885	89 846	96 238	71 168	83 071	87 205									
Mexico	195 103	206 534	213 530	195 103	206 534	213 530	9 314 967	9 728 920	9 942 616	9 314 967	9 728 920	9 942 616	118 261	128 294	133 333	118 261	128 294	133 333	118 261	128 294	133 333
Morocco	D	D	D	366 320	376 812	403 799	D	D	D	619 615	680 482	762 794									
Netherlands	715 929	716 197	724 500	715 929	716 197	724 500	2 751 620	2 968 391	3 099 268	1 997 205	1 968 138	1 991 176									
New Zealand	222 606	223 590	223 299	215 184	214 753	205 862	658 770	665 981	668 900	642 242	649 080	628 085									
Norway	248 452	250 384	249 263	248 452	250 384	249 263	365 263	368 416	369 769	365 263	368 416	369 769	2 068	2 084	2 054	2 068	2 084	2 054	2 068	2 084	2 054
Peru	557 588	591 919	614 133	412 259	425 771	423 263	1 282 602	1 431 370	1 521 004	890 600	960 968	980 349	1 358	1 387	1 374	1 358	1 387	1 374	1 358	1 387	1 374
Poland	1 998 951	2 053 067	2 077 106	1 307 676	1 329 463	1 378 497	2 140 286	2 166 399	2 192 134	2 114 367	2 141 182	2 191 206	D	D	D	D	D	D	D	D	D
Portugal	D	D	D	432 896	448 643	448 345	1 435 236	1 644 535	1 673 999	1 435 236	1 644 535	1 673 999	D	D	D	D	D	D	D	D	D
Romania	583 998	603 306	622 415	535 089	551 926	569 527	404 921	423 892	441 325	404 713	423 134	440 599	2 668	2 702	2 753	2 668	2 702	2 753	2 668	2 702	2 753
Saudi Arabia							139 583	184 640	267 738	114 766	170 653	230 829	16	17	43	16	17	43	16	17	43
Singapore				99 515	100 243	101 293				D	D	D									

Table A.21. Number of taxpayers by tax type: Employers that withhold tax from employees, value added tax and excise (continued)

Jurisdiction	Number of taxpayers by tax type														
	Employers that withhold tax from employees				Value added tax				Excise (domestic manufacturers / producers)						
	Registered employers		Active employers		Registered taxpayers		Active taxpayers		Registered taxpayers		Active taxpayers				
2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Slovak Republic	270 568	272 854	271 733	D	D	D	221 190	232 703	243 113	D	D	D			
Slovenia	96 453	97 579	96 017	96 453	97 579	96 017	112 661	116 380	117 193	112 661	116 380	117 193	1 103	1 595	1 613
South Africa	660 446	699 942	738 470	520 918	552 611	582 289	973 243	1 007 943	1 044 781	773 783	802 957	831 821	3 524	3 690	3 863
Spain	2 514 918	2 546 286	2 511 244	2 514 918	2 546 286	2 511 244	7 301 485	7 107 361	7 284 513	7 301 485	7 107 361	7 284 513	78 608	80 504	78 477
Sweden	D	D	D	460 211	456 948	488 547	D	D	D	1 131 219	1 152 580	1 134 572	D	D	D
Switzerland	D	D	D	D	D	D	386 662	395 036	401 073	386 662	395 036	401 073			
Thailand	D	D	D	192 854	207 439	216 348	1 175 400	1 244 776	1 305 667	599 662	620 720	637 009			
Turkey	10 655 887	11 116 258	12 499 711	2 964 862	3 082 199	3 238 862	11 525 277	11 981 727	11 525 277	2 856 889	2 965 674	2 946 139	70 990	77 890	84 575
United Kingdom	D	D	D	D	D	D	2 331 730	2 352 250	2 454 900	2 199 382	2 240 672	2 306 395	D	D	D
United States	D	D	D	6 884 725	6 905 030	6 807 367							D	D	D

StatLink  <https://dx.doi.org/10.1787/888934312171>

D Data not available

Table A.22. On-time return filing: Corporate income tax

Jurisdiction	On-time return filing: Corporate income tax					
	No. of returns expected			No. of returns filed on time		
	2018	2019	2020	2018	2019	2020
Argentina	370 202	380 856	402 727	152 620	131 393	117 368
Australia ¹	D	D	D	D	D	D
Austria	189 619	197 396	206 304	D	D	D
Belgium	555 959	572 143	571 287	452 933	479 959	487 905
Brazil	D	D	D	1 333 482	1 282 372	1 351 239
Bulgaria	375 000	390 000	380 000	356 544	370 976	359 189
Canada	1 036 410	1 084 546	1 099 358	870 060	939 424	943 207
Chile	1 142 323	1 118 271	1 261 290	922 297	902 813	994 411
China (People's Republic of)	20 183 179	23 633 394	26 441 403	19 637 409	22 924 492	25 977 451
Colombia	868 053	889 314	643 622	454 175	455 721	504 853
Costa Rica	178 706	168 364	266 362	134 698	130 935	112 433
Croatia	154 123	158 835	162 071	129 107	132 949	136 886
Cyprus	123 763	120 701	121 016	70 259	66 554	60 926
Czech Republic	557 634	554 082	566 890	436 431	453 088	495 262
Denmark	333 000	351 000	339 341	284 000	292 000	320 602
Estonia	D	D	D	D	D	D
Finland	294 900	300 500	313 000	254 800	271 400	283 000
France	2 330 000	2 480 000	2 640 000	2 210 000	2 356 000	2 540 000
Georgia	D	1 031 188	882 856	D	693 256	673 245
Germany	1 351 895	1 391 483	1 445 000	1 087 199	1 105 498	1 058 000
Greece	247 404	259 193	280 462	241 503	253 770	260 454
Hong Kong (China)	488 468	540 034	575 545	319 464	362 867	375 481
Hungary	483 521	480 919	411 161	366 587	346 510	334 004
Iceland	45 492	46 652	48 088	37 197	40 019	41 393
India	D	843 552	836 349	D	753 226	783 284
Indonesia	D	D	1 482 500	D	D	891 877
Ireland	202 795	212 630	223 057	D	D	143 254
Israel	198 870	275 646	150 471	170 593	242 250	138 772
Italy	D	D	D	1 488 000	1 599 000	1 563 000
Japan	D	D	D	D	D	D
Kenya	389 703	505 216	676 421	220 698	235 067	273 844
Korea	D	D	D	D	D	D
Latvia	102 449	107 338	117 657	80 230	105 299	131 073
Lithuania	193 974	202 830	199 465	96 309	103 901	137 643
Luxembourg	D	D	D	D	D	D
Malaysia	484 690	511 059	482 146	386 447	399 866	290 601
Malta	50 163	55 972	67 367	34 196	D	32 238
Mexico	1 653 993	1 713 156	1 804 756	763 925	817 999	704 598
Morocco	271 008	265 294	282 112	244 655	247 163	259 043
Netherlands	785 926	814 757	841 407	742 219	788 231	801 616

Table A.22. On-time return filing: Corporate income tax (continued)

Jurisdiction	On-time return filing: Corporate income tax					
	No. of returns expected			No. of returns filed on time		
	2018	2019	2020	2018	2019	2020
New Zealand	817 069	799 419	781 228	725 030	710 953	710 784
Norway	321 955	338 503	386 620	309 329	323 306	316 486
Peru	741 194	753 153	806 730	623 404	652 963	707 148
Poland	591 653	587 407	863 502	532 138	528 574	576 632
Portugal	500 026	509 121	526 155	487 590	503 517	518 882
Romania	408 014	357 478	379 570	353 686	324 811	330 873
Saudi Arabia	5 196	6 816	6 937	3 993	4 596	5 445
Singapore	210 846	219 966	230 744	173 101	185 375	194 606
Slovak Republic	322 235	340 389	355 531	250 762	264 432	270 018
Slovenia	112 408	112 393	111 764	99 133	105 390	105 880
South Africa	2 733 331	1 555 435	2 060 109	375 819	458 271	436 467
Spain	D	D	D	1 605 088	1 597 585	1 641 920
Sweden	D	D	820 811	D	D	717 757
Switzerland	D	D	D	D	D	D
Thailand	D	D	582 041	D	D	572 175
Turkey	4 033 110	4 244 520	4 179 345	3 596 031	3 804 085	4 110 073
United Kingdom	3 306 208	3 700 802	4 002 927	2 520 015	2 685 311	2 794 022
United States	2 062 100	2 154 300	2 142 800	2 127 673	2 146 904	D

StatLink  <https://dx.doi.org/10.1787/888934312190>

D Data not available

1. Australia: The on-time filing percentage for CIT was 76.29% (FY 2018), 78.74% (FY 2019) and 78.50% (FY 2020).

Table A.23. On-time return filing: Personal income tax

Jurisdiction	On-time return filing: Personal income tax					
	No. of returns expected			No. of returns filed on time		
	2018	2019	2020	2018	2019	2020
Argentina	1 309 209	1 285 831	1 292 319	788 764	727 841	678 534
Australia ¹	D	D	D	D	D	D
Austria	8 247 467	8 565 293	8 831 099	D	D	D
Belgium	7 119 341	7 151 559	7 124 281	6 647 691	6 685 912	6 848 635
Brazil	28 800 000	30 500 000	32 000 000	28 086 790	29 232 838	34 168 569
Bulgaria	650 000	670 000	541 000	589 364	627 639	534 205
Canada	27 445 056	27 847 908	28 356 475	24 965 212	25 340 128	25 780 047
Chile	D	D	D	1 764 619	1 827 604	1 939 111
China (People's Republic of)	D	D	D	D	D	D
Colombia	3 062 456	3 140 302	4 230 413	3 127 050	3 147 901	3 889 364
Costa Rica	482 153	491 225	427 633	341 168	327 589	268 529
Croatia	117 487	125 055	126 550	104 128	118 883	114 291
Cyprus	360 180	394 634	418 649	271 500	265 292	279 583
Czech Republic	2 264 842	2 286 260	2 293 671	2 173 442	2 206 925	2 245 217
Denmark	5 252 671	5 267 310	5 267 023	5 208 947	5 171 850	5 185 109
Estonia	752 944	755 272	748 565	706 028	741 026	734 594
Finland	1 712 900	1 489 200	1 564 000	1 513 500	1 298 000	1 382 000
France	39 037 176	39 394 542	39 725 157	37 533 908	37 734 067	39 447 901
Georgia	D	619 928	1 123 629	D	519 219	894 592
Germany	21 121 312	21 664 714	21 920 000	17 468 727	17 697 816	18 936 000
Greece	6 368 152	6 447 321	6 550 607	6 327 119	6 422 078	6 459 936
Hong Kong (China)	3 105 761	3 170 111	3 212 031	2 374 882	2 361 122	2 460 673
Hungary	D	D	D	D	D	D
Iceland	307 699	313 338	312 513	287 534	293 528	294 381
India	D	58 723 101	62 701 418	D	56 201 805	59 624 154
Indonesia	D	D	14 172 999	D	D	13 863 378
Ireland	674 359	673 860	713 178	557 021	556 460	581 617
Israel	1 136 152	1 223 998	1 027 825	1 041 994	1 125 573	966 686
Italy	D	D	D	29 258 000	30 123 000	29 969 000
Japan	D	D	D	D	D	D
Kenya	8 231 851	10 013 954	13 173 195	3 503 551	3 277 406	3 702 214
Korea	6 911 000	7 595 000	D	6 759 000	7 373 000	D
Latvia	768 863	961 274	845 392	722 633	900 271	822 186
Lithuania	770 487	538 417	1 768 456	606 775	408 083	1 601 779
Luxembourg	D	D	D	D	D	D
Malaysia	5 401 460	6 294 120	5 215 512	4 157 740	4 275 492	4 143 735
Malta	161 066	78 194	82 510	124 546	D	73 512
Mexico	10 320 092	12 107 985	12 037 197	3 020 996	3 862 555	3 842 145
Morocco	307 527	197 867	592 707	250 383	193 367	495 232
Netherlands	8 072 697	8 324 512	8 449 135	7 961 000	8 243 247	8 320 966

Table A.23. On-time return filing: Personal income tax (*continued*)

Jurisdiction	On-time return filing: Personal income tax					
	No. of returns expected			No. of returns filed on time		
	2018	2019	2020	2018	2019	2020
New Zealand	1 243 624	1 206 998	1 181 654	1 096 806	1 053 295	1 052 237
Norway	4 903 431	4 971 693	4 995 063	4 886 621	4 951 602	4 840 758
Peru	568 766	591 818	580 311	392 455	467 589	407 772
Poland	24 074 191	24 277 771	24 220 270	23 790 859	23 258 359	23 445 881
Portugal	5 346 422	5 430 582	5 520 881	5 185 648	5 275 003	5 347 836
Romania	757 366	697 850	1 126 929	D	D	836 797
Saudi Arabia						
Singapore	2 353 578	2 404 539	2 466 392	2 271 930	2 332 197	2 400 038
Slovak Republic	939 740	948 224	940 929	930 221	940 661	897 050
Slovenia	18 553	20 588	16 383	12 109	13 537	13 821
South Africa	3 364 765	3 929 213	4 001 480	2 261 105	2 427 511	2 108 155
Spain	D	D	21 030 000	19 920 599	20 635 885	20 999 595
Sweden	D	D	8 124 724	D	D	7 969 660
Switzerland	D	D	D	D	D	D
Thailand	D	D	11 012 215	D	D	D
Turkey	12 230 243	12 504 636	12 262 290	11 345 827	11 531 850	11 870 435
United Kingdom	11 564 363	11 122 967	12 141 755	10 833 177	10 760 043	10 351 387
United States	152 558 000	154 601 100	161 892 000	152 937 949	154 094 555	D

StatLink  <https://dx.doi.org/10.1787/888934312209>

D Data not available

1. Australia: The on-time filing percentage for PIT was 83.14% (FY 2018), 83.77% (FY 2019) and 84.24% (FY 2020).

Table A.24. On-time return filing: Employers that withhold tax from employees

Jurisdiction	On-time return filing: Employers that withhold tax from employees					
	No. of returns expected			No. of returns filed on time		
	2018	2019	2020	2018	2019	2020
Argentina	7 619 631	7 414 025	7 228 740	6 621 829	6 475 253	6 200 311
Australia ¹	D	D	D	D	D	D
Austria	D	D	D	D	D	D
Belgium	D	D	D	D	D	D
Brazil	D	D	D	D	D	D
Bulgaria	D	D	D	D	D	D
Canada	1 375 005	1 378 190	1 400 275	1 281 601	1 255 144	1 230 234
Chile	D	D	D	1 242 907	1 319 351	1 248 724
China (People's Republic of)	D	D	D	D	D	D
Colombia	D	D	D	470 663	545 395	550 601
Costa Rica	123 828	144 468	128 136	85 857	88 399	75 031
Croatia	D	D	D	D	D	D
Cyprus	D	D	D	D	D	D
Czech Republic	367 167	367 760	368 055	329 309	331 106	358 032
Denmark	2 562 077	2 378 271	2 382 288	2 507 420	2 298 600	2 327 791
Estonia	1 351 255	1 264 131	1 140 215	1 275 320	1 179 824	1 054 175
Finland	1 459 700	1 438 700	46 495 000	1 360 900	1 122 200	41 343 000
France		D	25 021 803		24 820 808	25 301 813
Georgia	D	1 897 671	1 594 398	D	1 109 856	997 688
Germany	D	D	D	D	D	D
Greece	3 292 663	3 414 489	3 471 920	3 108 112	3 201 444	3 162 426
Hong Kong (China)						
Hungary	6 146 304	6 287 064	5 767 212	5 612 460	5 740 044	5 186 580
Iceland	D	D	25 980	D	D	21 750
India	2 319 911	2 167 068	D	2 091 117	1 742 167	1 696 960
Indonesia	D	D	D	D	D	D
Ireland	1 809 888	1 650 104	1 797 110	1 581 901	1 558 340	1 693 435
Israel	293 791	298 148	293 742	291 688	293 429	288 850
Italy	D	D	D	4 909 000	5 137 000	4 351 000
Japan	D	D	D	D	D	D
Kenya	1 321 188	1 609 164	2 100 384	728 405	876 014	992 460
Korea	D	D	D	D	D	D
Latvia	1 012 057	1 020 531	1 026 293	863 330	891 153	896 904
Lithuania	1 137 066	1 140 706	1 157 270	1 075 479	1 077 236	1 091 488
Luxembourg	D	D	D	D	D	D
Malaysia	569 832	591 097	589 695	526 221	512 993	507 736
Malta	28 514	28 133	28 783	21 121	21 881	17 379
Mexico	D	D	D	D	D	D
Morocco	366 320	376 812	403 799	358 287	376 812	389 422
Netherlands	8 149 126	8 271 363	8 332 387	8 071 784	8 197 340	8 244 530

Table A.24. On-time return filing: Employers that withhold tax from employees (*continued*)

Jurisdiction	On-time return filing: Employers that withhold tax from employees					
	No. of returns expected			No. of returns filed on time		
	2018	2019	2020	2018	2019	2020
New Zealand	4 635 245	5 975 107	7 375 007	4 308 232	5 496 107	6 992 562
Norway	2 360 790	2 382 092	2 368 392	1 947 856	1 933 387	1 831 079
Peru	918 003	963 610	842 731	901 410	936 984	812 378
Poland	1 249 301	1 255 865	1 225 483	1 213 815	1 217 457	1 182 139
Portugal	4 732 224	4 884 537	4 683 365	4 614 631	4 769 191	4 541 718
Romania	6 190 158	6 303 442	6 537 909	5 891 920	6 028 533	6 205 046
Saudi Arabia						
Singapore						
Slovak Republic	D	D	D	2 020 618	2 101 893	2 102 516
Slovenia	1 752 866	1 805 913	2 048 068	1 687 586	1 765 086	2 011 596
South Africa	5 946 753	6 333 025	6 691 511	3 511 508	3 702 887	3 814 933
Spain	D	D	D	9 016 484	9 169 869	9 286 731
Sweden	D	D	5 169 644	D	D	4 873 415
Switzerland	D	D		D	D	
Thailand	D	D	2 575 793	D	D	2 838 110
Turkey	13 842 749	14 256 106	20 178 037	13 039 870	13 201 154	19 889 047
United Kingdom	D	D	D	D	D	D
United States	30 833 000	31 380 600	31 695 100	30 942 654	31 566 173	D

StatLink  <https://dx.doi.org/10.1787/888934312228>

D Data not available

1. Australia: The on-time filing percentage for Employer Withholding Tax was 79.88% (FY 2018), 79.16% (FY 2019) and 77.40% (FY 2020).

Table A.25. On-time return filing: Value added tax

Jurisdiction	On-time return filing: Value added tax					
	No. of returns expected			No. of returns filed on time		
	2018	2019	2020	2018	2019	2020
Argentina	12 725 465	12 830 502	13 059 142	10 224 633	10 409 639	10 279 978
Australia ¹	D	D	D	D	D	D
Austria	4 807 657	4 920 066	4 984 346	4 126 857	4 222 066	4 252 071
Belgium	3 672 990	3 752 907	3 853 273	3 644 618	3 721 634	3 820 816
Brazil	D	D	D	12 523 352	12 408 838	12 841 358
Bulgaria	3 570 000	3 750 000	3 850 000	3 553 894	3 686 355	3 823 721
Canada	8 582 129	8 830 463	8 891 501	5 207 495	5 258 387	5 226 163
Chile	11 466 276	12 004 380	12 540 300	8 749 067	9 262 134	9 583 820
China (People's Republic of)	307 487 616	337 523 421	325 646 186	298 707 077	330 182 109	319 955 194
Colombia	D	D	D	1 252 111	1 232 272	1 212 643
Costa Rica ²	1 237 800	2 634 230	6 900 000	964 902	1 806 694	3 317 577
Croatia	1 532 595	1 588 940	1 628 616	1 355 557	1 394 881	1 484 351
Cyprus	357 063	374 095	386 348	307 438	323 005	344 960
Czech Republic	4 423 626	4 590 598	4 758 840	4 215 950	4 441 265	4 607 604
Denmark	1 415 525	1 440 487	1 454 255	1 212 678	1 241 610	1 322 045
Estonia	1 073 164	1 111 159	1 173 046	983 684	1 007 687	1 053 763
Finland	3 361 200	3 252 100	3 534 000	3 029 500	2 933 000	3 264 000
France	19 000 000	19 416 000	26 658 245	17 370 000	17 690 000	24 043 954
Georgia	710 141	782 552	808 208	651 041	707 645	724 298
Germany	6 248 248	6 273 200	6 303 000	5 002 316	4 969 003	4 707 000
Greece	6 866 650	7 034 406	5 060 196	4 566 849	4 663 270	4 760 093
Hong Kong (China)						
Hungary	3 538 744	3 555 392	3 436 638	3 049 428	3 037 724	2 811 946
Iceland	151 074	151 037	162 589	144 125	142 277	151 260
India						
Indonesia	D	D	D	D	D	D
Ireland	804 819	866 523	861 071	718 217	752 961	672 975
Israel	4 018 578	4 137 540	4 230 348	3 893 836	4 017 981	4 086 475
Italy	D	D	D	5 172 000	5 334 000	4 404 000
Japan	D	D	D	D	D	D
Kenya	2 340 720	2 580 612	2 897 892	1 888 078	2 071 280	2 105 628
Korea	D	D	D	D	D	D
Latvia	734 511	730 373	736 807	662 256	666 409	676 952
Lithuania	882 105	909 519	943 821	856 440	845 196	872 160
Luxembourg	361 595	376 403	384 777	323 695	319 528	308 787
Malaysia						
Malta	200 645	214 898	223 582	143 066	139 978	138 005
Mexico	D	D	D	D	D	D
Morocco	1 909 391	1 901 918	1 958 973	1 721 166	1 745 725	1 733 650
Netherlands	8 725 822	9 123 881	9 147 026	8 343 926	8 726 006	8 688 000

Table A.25. On-time return filing: Value added tax (continued)

Jurisdiction	On-time return filing: Value added tax					
	No. of returns expected			No. of returns filed on time		
	2018	2019	2020	2018	2019	2020
New Zealand	3 029 671	3 068 416	3 105 443	2 807 854	2 832 962	2 846 302
Norway	1 484 145	1 532 797	1 563 377	1 335 022	1 374 949	1 367 150
Peru	11 323 819	11 839 980	12 103 752	9 875 600	10 404 054	10 954 214
Poland	17 284 643	17 939 022	18 607 348	16 817 286	17 530 948	18 032 489
Portugal	3 682 012	3 827 648	3 829 435	3 514 789	3 653 118	3 747 956
Romania	3 030 907	3 157 346	3 295 111	2 830 736	2 950 465	3 011 904
Saudi Arabia	474 156	678 162	868 022	403 468	551 094	699 760
Singapore	382 304	386 816	385 541	360 643	370 411	369 997
Slovak Republic	1 757 762	1 836 299	1 922 303	1 818 568	1 922 312	2 016 301
Slovenia	848 592	889 313	902 593	714 461	761 725	767 294
South Africa	4 822 639	5 038 532	5 286 336	2 513 243	2 618 867	2 686 814
Spain	D	D	D	14 161 892	14 258 233	14 231 722
Sweden	D	D	5 191 630	D	D	4 567 807
Switzerland	1 261 442	1 287 632	1 311 296	979 475	977 549	980 281
Thailand	599 662	620 720	7 514 354	D	D	2 838 110
Turkey	34 282 668	35 588 088	35 562 449	29 975 283	30 939 217	33 989 895
United Kingdom	8 828 318	8 945 228	9 027 060	7 490 372	7 523 893	7 451 872
United States						

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D Data not available

1. Australia: The on-time filing percentage for VAT was 76.63% (FY 2018), 75.97% (FY 2019) and 74.02% (FY 2020).
2. Costa Rica: The increase in the number of VAT returns is a result of a law modification.

Table A.26. Personal income tax withheld by third parties, and on-time payments: Personal income tax

Jurisdiction	Estimated percentage of total personal income tax withheld by third parties and subsequently paid to the administration			On-time payment: Personal income tax					
	2018	2019	2020	Value of payments expected by due date (in thousands in local currency)			Value of payments made on time (in thousands in local currency)		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	81.7	84.7	84.4	45 794 768	64 369 299	110 605 573	25 324 994	37 216 348	56 487 229
Australia	D	D	96.6	45 133 387	49 309 629	46 472 910	31 362 796	35 098 867	32 427 124
Austria	87.6	86.5	91.0	8 280 237	9 016 937	6 242 300	7 512 477	8 176 558	5 561 200
Belgium	93.2	92.6	93.6	4 607 023	5 041 543	5 074 756	3 299 444	3 599 171	3 104 942
Brazil	77.8	77.8	77.2	151 944 124	163 467 772	166 796 393	146 535 778	157 377 081	161 034 189
Bulgaria ¹	88.0	89.0	91.0	3 453 032	3 740 072	3 863 694	2 941 827	3 254 757	3 336 918
Canada	D	D	D	165 254 013	182 156 456	189 592 933	155 415 194	171 191 477	178 286 878
Chile	70.8	72.0	68.4	D	D	D	319 296 456	445 140 291	449 189 509
China (People's Republic of)	80.0	85.0	87.0	D	D	D	D	D	D
Colombia	84.0	89.0	87.6	D	D	D	12 215 962 644	12 888 179 508	12 945 301 765
Costa Rica	12.2	10.4	4.0	63 225 084	69 626 560	321 292 099	46 002 501	39 603 241	30 958 427
Croatia	D	D	D	D	D	D	D	D	D
Cyprus	50.0	41.0	75.0	D	D	D	48 698	59 443	61 224
Czech Republic	96.0	96.0	97.5	20 695 216	23 129 364	24 160 283	17 250 201	19 111 363	12 629 113
Denmark	95.0	95.0	95.0	D	D	D	D	D	D
Estonia	75.0	75.0	73.0	53 538	62 230	63 420	40 214	49 641	53 439
Finland	89.2	89.0	89.0	3 607 400	3 459 600	3 415 000	3 195 200	2 659 500	2 642 999
France	D	79.0	78.9	81 203 259	10 466 643	20 348 665	76 149 292	9 429 048	18 693 468
Georgia	92.8	92.9	92.0	3 252 185	3 205 819	3 471 239	3 506 971	3 481 411	3 326 735
Germany	D	D	D	D	D	D	D	D	D
Greece	74.0	75.0	75.0	3 629 250	3 702 422	2 750 613	2 465 912	2 530 241	2 007 477
Hong Kong (China)	D	D	D	76 877 828	78 609 555	65 462 161	70 905 278	72 342 966	62 982 645
Hungary	93.3	95.4	96.7	D	D	D	D	D	D
Iceland	D	D	D	189 297 000	199 295 000	210 815 000	D	D	D
India	48.0	51.0	D	4 981 308 211	5 206 791 615	D	D	D	D
Indonesia	54.1	66.1	93.1	135 302 740 515	149 246 057 762	D	113 141 456 576	119 686 696 088	D
Ireland	95.6	95.1	96.0	3 470 541	3 657 398	3 789 229	3 415 715	3 589 135	3 776 997

Table A.26. Personal income tax withheld by third parties, and on-time payments: Personal income tax (continued)

Jurisdiction	Estimated percentage of total personal income tax withheld by third parties and subsequently paid to the administration			On-time payment: Personal income tax					
	2018	2019	2020	Value of payments expected by due date (in thousands in local currency)			Value of payments made on time (in thousands in local currency)		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Israel	70.6	67.0	88.0	19 227 000	21 395 375	21 781 980	19 524 890	21 380 816	22 224 878
Italy	89.0	89.0	90.0	D	D	D	D	D	D
Japan	84.0	84.0	85.0	D	D	D	D	D	D
Kenya ²	72.7	71.1	24.1	345 597 569	367 954 259	8 405 919	345 597 569	367 954 259	8 405 898
Korea	D	D	D	D	D	D	D	D	D
Latvia	86.0	83.0	86.0	1 705 908	1 930 489	1 858 382	D	D	D
Lithuania ³	99.0	97.7	99.7	1 854 310	3 510 383	3 663 992	1 666 124	3 093 481	3 512 885
Luxembourg	41.0	40.0	49.8	D	D	D	D	D	D
Malaysia	22.1	18.1	19.4	3 350 328	3 828 553	4 254 821	2 495 169	2 997 127	2 943 955
Malta	83.4	83.3	81.7	570 644	697 086	783 157	404 842	506 057	754 370
Mexico	42.9	43.7	47.0	D	D	D	D	D	D
Morocco	75.0	80.0	81.0	D	D	D	7 563 560	9 731 760	7 013 000
Netherlands	99.2	98.3	98.1	17 249 589	18 675 959	18 505 969	16 401 685	17 791 409	17 863 692
New Zealand	86.4	86.0	86.5	5 000 655	5 128 911	3 437 680	4 722 650	4 724 180	2 679 375
Norway	93.7	93.5	96.5	57 247 863	59 467 468	62 403 665	44 045 240	46 288 514	47 695 886
Peru	88.5	88.3	78.0	2 223 211	2 260 937	2 142 890	978 238	1 022 431	955 375
Poland	73.8	72.2	79.0	42 325 496	48 931 820	53 478 412	33 468 543	38 223 315	40 920 753
Portugal	84.1	84.1	83.7	D	D	D	1 751 101	1 796 742	1 860 721
Romania	83.0	81.1	81.4	20 480 424	21 804 471	22 458 511	17 663 271	18 949 681	18 376 422
Saudi Arabia	0.0	0.0	0.0						
Singapore ⁴	D	D	0.0	D	D	D	D	D	D
Slovak Republic	97.8	97.3	98.3	240 655	296 409	229 747	224 866	234 622	156 950
Slovenia	82.8	81.3	83.8	2 480 506	2 636 252	2 537 115	2 255 709	2 408 272	2 332 987
South Africa	95.5	95.8	99.1	24 041 023	26 487 713	23 334 502	12 379 582	11 813 658	9 882 820
Spain	84.1	67.9	83.2	40 808 853	41 623 363	37 563 955	39 392 024	39 908 400	36 004 792
Sweden	D	D	91.0	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D	D

Table A.26. Personal income tax withheld by third parties, and on-time payments: Personal income tax (continued)

Jurisdiction	Estimated percentage of total personal income tax withheld by third parties and subsequently paid to the administration			On-time payment: Personal income tax						
	2018	2019	2020	Value of payments expected by due date (in thousands in local currency)			Value of payments made on time (in thousands in local currency)			
	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Thailand	90.3	90.4	81.4	D	D	D	D	D	D	19 550 104
Turkey	D	D	92.7	D	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D	D	D	D	D
United States	78.7	79.1	D	D	D	D	3 051 554 159	3 137 078 983	1 837 443 578	

StatLink  <https://dx.doi.org/10.1787/888934312266>

D Data not available

1. Bulgaria: The on-time payment figures include personal income taxes withheld by employers.
2. Kenya: For 2018 and 2019, PIT on-time payment figures include PIT and PAYE.
3. Lithuania: PIT on-time payment figures include personal income taxes withheld by third parties.
4. Singapore: The on-time payment rate for PIT was 90.1% (for FY 2018), 90.2% (for FY 2019) and 91.2% (for FY 2020).

Table A.27. On-time payment: Corporate income tax

Jurisdiction	On-time payment: Corporate income tax					
	Value of payments expected by due date (in thousands in local currency)			Value of payments made on time (in thousands in local currency)		
	2018	2019	2020	2018	2019	2020
Argentina	214 131 200	288 592 233	391 275 590	186 068 241	249 679 466	329 242 961
Australia	90 818 000	102 645 098	101 859 995	77 894 408	90 460 258	88 143 024
Austria	11 939 943	12 548 199	6 674 000	11 587 715	12 199 359	6 339 900
Belgium	7 324 317	5 821 383	4 922 293	5 883 051	3 749 077	3 158 365
Brazil	125 258 607	146 252 157	154 050 615	121 120 559	140 195 214	147 931 640
Bulgaria	2 580 822	2 594 642	2 757 663	2 201 828	2 244 157	2 362 968
Canada	74 356 914	84 769 898	88 913 605	63 042 061	72 683 445	76 974 391
Chile	D	D	D	1 991 254 174	2 579 276 884	3 133 760 483
China (People's Republic of)	D	D	D	D	D	D
Colombia	D	D	D	55 844 952 795	58 773 414 489	53 854 328 539
Costa Rica	1 181 986 602	1 255 188 533	1 227 106 123	302 272 025	581 167 917	290 956 617
Croatia	D	D	D	D	D	D
Cyprus	D	D	D	628 568	676 271	640 379
Czech Republic	164 630 385	172 441 027	183 824 837	155 662 541	162 508 930	158 204 520
Denmark	113 200 000	107 500 000	99 864 000	105 700 000	98 000 000	92 235 000
Estonia	519 352	510 176	450 850	386 373	422 336	372 263
Finland	5 947 300	5 965 900	5 502 000	5 395 900	5 357 800	4 878 000
France	D	D	D	60 852 000	64 654 000	64 566 000
Georgia	802 181	972 701	1 007 470	752 524	887 255	919 440
Germany	D	D	D	D	D	D
Greece	4 241 172	4 493 881	2 027 122	3 744 509	3 991 410	1 758 470
Hong Kong (China)	147 891 243	175 508 094	168 957 263	139 345 001	165 272 607	128 127 822
Hungary	D	D	D	D	D	D
Iceland	75 702 000	67 802 000	64 774 000	D	D	D
India	7 688 196 344	6 776 629 941	D	D	D	D
Indonesia	266 257 585 543	260 580 703 229	D	233 465 633 411	233 391 743 824	D
Ireland	17 177 393	19 925 557	21 651 789	17 051 868	19 542 219	21 498 851
Israel	48 001 000	50 425 295	46 311 702	49 446 229	50 579 914	47 253 367
Italy	D	D	D	D	D	D
Japan	D	D	D	D	D	D
Kenya	145 427 380	152 051 119	182 386 649	145 427 380	152 051 119	170 575 348
Korea	D	D	D	D	D	D
Latvia	146 532	198 616	248 878	D	D	D
Lithuania	686 592	753 465	837 252	664 821	680 070	792 760
Luxembourg	D	D	D	D	D	D
Malaysia	63 410 659	62 733 412	52 796 813	44 517 176	54 007 692	50 718 540
Malta	463 310	605 520	546 322	350 426	488 483	459 726
Mexico	D	D	D	D	D	D
Morocco	D	D	D	46 892 971	46 912 714	49 825 000

Table A.27. On-time payment: Corporate income tax (*continued*)

Jurisdiction	On-time payment: Corporate income tax					
	Value of payments expected by due date (in thousands in local currency)			Value of payments made on time (in thousands in local currency)		
	2018	2019	2020	2018	2019	2020
Netherlands	24 954 535	27 449 967	22 746 844	24 438 715	26 876 958	22 269 091
New Zealand	12 658 170	9 903 232	7 886 685	12 396 428	7 051 688	6 168 296
Norway	83 897 037	90 661 376	95 026 533	75 557 431	83 514 088	87 080 534
Peru	19 127 365	19 451 966	15 331 469	16 635 761	17 091 455	13 371 314
Poland	47 322 975	54 950 843	56 971 500	43 943 133	50 629 613	52 427 736
Portugal	D	D	D	5 123 909	6 576 806	5 443 976
Romania	14 613 522	16 108 170	15 065 371	12 761 274	14 417 123	11 879 953
Saudi Arabia	16 333 654	15 810 102	14 948 535	7 172 026	5 645 636	7 045 941
Singapore ¹	D	D	D	D	D	D
Slovak Republic	4 447 193	4 299 359	3 241 869	3 911 711	4 124 978	1 763 039
Slovenia	848 619	996 207	794 874	777 991	923 104	721 606
South Africa	50 123 194	54 746 579	54 048 629	14 177 432	22 445 126	18 253 811
Spain	25 973 853	24 782 175	15 820 023	23 846 753	23 112 091	14 222 853
Sweden	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D
Thailand	D	D	218 000 000	D	D	202 455 222
Turkey	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D
United States	D	D	D	262 742 024	277 057 735	263 563 107

StatLink  <https://dx.doi.org/10.1787/888934312285>**D** Data not available

1. Singapore: The on-time payment rate for CIT was 84.9% (for FY 2018), 84.4% (for FY 2019) and 84.3% (for FY 2020).

Table A.28. On-time payment: Employers that withhold tax from employees

Jurisdiction	On-time payment: Employers that withhold tax from employees ¹					
	Value of payments expected by due date (in thousands in local currency)			Value of payments made on time (in thousands in local currency)		
	2018	2019	2020	2018	2019	2020
Argentina	854 106 894	1 137 409 865	1 476 743 472	702 413 829	945 795 040	1 229 952 191
Australia	197 898 177	210 583 569	219 754 920	187 928 695	199 989 642	207 085 944
Austria	27 022 222	28 313 954	28 287 000	26 867 211	28 178 047	27 254 000
Belgium	45 401 762	45 033 009	45 823 699	45 072 746	44 801 931	45 692 601
Brazil	213 713 134	227 406 407	221 985 780	209 551 857	223 302 283	217 763 388
Bulgaria ²	9 251 296	10 302 734	10 591 992	7 852 132	8 933 568	9 220 547
Canada	D	D	187 881 526	D	D	D
Chile	D	D	D	3 081 379 357	3 384 757 357	2 974 444 484
China (People's Republic of)	D	D	D	D	D	D
Colombia	D	D	D	D	D	D
Costa Rica	395 288 560	526 036 177	412 213 383	384 040 231	509 160 926	379 476 678
Croatia	D	D	D	D	D	D
Cyprus	D	D	D	450 527	503 397	558 776
Czech Republic	D	D	D	D	D	D
Denmark	520 100 000	499 400 000	455 916 000	502 000 000	482 400 000	440 727 000
Estonia	4 837 812	5 358 843	5 595 872	3 845 104	4 280 614	4 463 027
Finland	29 014 800	29 274 500	30 236 000	27 827 600	28 006 700	28 964 000
France		59 636 000	D		59 332 000	55 600 000
Georgia	63 967	58 271	52 302	62 064	56 404	51 010
Germany	D	D	D	D	D	D
Greece	6 436 980	6 143 249	6 064 155	6 050 112	5 782 241	5 606 510
Hong Kong (China)						
Hungary	D	D	D	D	D	D
Iceland	D	D	D	D	D	D
India	2 438 764 109	2 670 304 905	D	D	D	D
Indonesia	120 516 131 378	133 865 351 353	D	102 234 098 044	108 300 898 219	D
Ireland	25 576 878	28 091 280	26 967 290	25 299 484	27 708 577	26 502 315
Israel	100 723 884	103 872 650	99 591 296	97 775 171	102 852 857	106 594 003
Italy	D	D	D	D	D	D
Japan	D	D	D	D	D	D
Kenya	362 627 562	395 206 680	363 341 517	362 627 562	395 206 680	235 065 575
Korea	D	D	D	D	D	D
Latvia	1 728 756	2 034 459	1 859 124	D	D	D
Lithuania	1 834 586	3 422 255	3 641 725	1 656 453	3 034 608	3 503 416
Luxembourg	D	D	D	D	D	D
Malaysia	D	D	D	26 262 002	30 309 428	23 872 119
Malta	671 976	765 238	654 895	652 343	720 791	639 919
Mexico	D	D	D	D	D	D
Morocco	D	D	D	30 406 485	30 439 015	33 953 000

Table A.28. On-time payment: Employers that withhold tax from employees (*continued*)

Jurisdiction	On-time payment: Employers that withhold tax from employees ¹					
	Value of payments expected by due date (in thousands in local currency)			Value of payments made on time (in thousands in local currency)		
	2018	2019	2020	2018	2019	2020
Netherlands	153 029 885	156 998 869	152 976 759	151 669 493	155 430 268	151 777 645
New Zealand	31 188 619	33 258 826	33 302 941	30 773 099	32 705 221	32 563 025
Norway	461 500 490	481 364 225	502 634 978	442 153 417	458 915 101	480 736 092
Peru	10 280 325	10 893 369	10 359 342	9 958 399	10 577 791	9 808 928
Poland	80 723 408	87 822 771	68 281 258	77 654 768	84 207 187	67 445 326
Portugal	16 207 452	16 980 692	17 212 024	16 072 718	16 210 520	15 863 741
Romania	17 109 189	17 733 281	18 484 812	14 665 151	15 372 795	14 948 355
Saudi Arabia						
Singapore						
Slovak Republic	2 985 502	3 156 856	3 147 757	2 819 545	2 999 604	1 766 885
Slovenia	7 040 694	7 526 982	7 209 559	6 471 426	6 971 982	6 748 498
South Africa	438 544 773	473 107 982	507 078 448	423 077 222	457 740 313	495 051 651
Spain	73 384 314	77 406 906	78 642 611	73 158 596	77 160 624	78 371 311
Sweden	D	D	D	D	D	D
Switzerland	D	D		D	D	
Thailand	D	D	209 750 000	D	D	96 616 007
Turkey	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D
United States	D	D	D	2 402 897 198	2 480 089 706	1 268 076 594

StatLink  <https://dx.doi.org/10.1787/888934312304>

D Data not available

1. Note: In addition to income taxes withheld by employers from employees (e.g. PAYE), the figures may also include other amounts withheld by employers such as social security contributions.
2. Bulgaria: Figures only refer to social security contributions withheld by employers. Income taxes withheld by employers are included in category "Personal income tax".

Table A.29. On-time payment: Value added tax

Jurisdiction	On-time payment: Value added tax					
	Value of payments expected by due date (in thousands in local currency)			Value of payments made on time (in thousands in local currency)		
	2018	2019	2020	2018	2019	2020
Argentina	418 094 665	582 014 138	687 003 735	352 427 643	487 624 049	588 252 818
Australia	128 435 514	132 144 486	133 750 233	113 520 240	117 173 823	115 638 160
Austria	47 526 507	49 738 801	30 038 000	46 029 600	48 271 506	27 563 000
Belgium	41 559 169	42 555 693	39 501 630	40 932 355	41 931 852	38 741 654
Brazil	264 160 417	270 794 568	243 190 842	256 933 481	263 736 256	235 418 505
Bulgaria	13 897 447	15 305 150	14 778 971	11 836 397	13 181 541	12 699 171
Canada	D	D	D	D	D	D
Chile	D	D	D	10 152 127 139	11 154 889 150	10 878 688 720
China (People's Republic of)	D	D	D	D	D	D
Colombia	41 462 842 233	44 946 735 365	D	40 856 075 768	44 349 481 098	31 309 471 641
Costa Rica	2 113 986 069	2 395 626 317	1 188 455 788	170 386 369	467 682 865	620 578 039
Croatia	D	D	D	D	D	D
Cyprus	D	D	D	1 306 604	1 378 375	1 067 484
Czech Republic	721 390 269	752 058 375	739 530 094	665 275 969	690 245 632	675 383 423
Denmark	403 300 000	416 000 000	413 276 000	366 900 000	382 400 000	345 381 000
Estonia	3 630 775	3 836 208	3 728 907	2 836 575	2 990 070	2 859 535
Finland	30 803 400	32 057 900	31 415 000	27 861 700	28 916 700	27 838 000
France	210 883 000	220 370 000	211 158 000	203 572 000	211 492 000	206 548 000
Georgia	2 643 645	2 985 113	2 986 575	2 568 111	2 868 694	2 962 910
Germany	D	D	D	D	D	D
Greece	18 507 711	18 165 537	13 797 474	16 064 369	16 022 168	12 372 784
Hong Kong (China)						
Hungary	D	D	D	D	D	D
Iceland	237 368 000	242 216 000	228 569 000	D	D	D
India						
Indonesia	561 152 348 365	574 547 310 683	D	451 030 881 526	452 698 709 419	D
Ireland	16 766 054	18 372 413	16 374 861	16 439 407	18 011 161	15 582 726
Israel	87 476 607	82 115 840	89 976 994	78 816 718	73 848 017	94 925 525
Italy	D	D	D	D	D	D
Japan	D	D	D	D	D	D
Kenya	137 957 201	198 608 615	197 287 028	137 957 201	198 608 615	144 141 557
Korea	D	D	D	D	D	D
Latvia	2 423 762	2 571 306	2 537 642	D	D	D
Lithuania	3 182 471	3 453 702	4 053 518	3 154 529	3 332 595	3 541 588
Luxembourg	D	D	D	D	D	D
Malaysia						
Malta	1 007 821	1 164 711	1 012 714	728 918	720 791	628 534
Mexico	D	D	D	D	D	D
Morocco	D	D	D	91 102 221	92 775 157	89 300 000

Table A.29. On-time payment: Value added tax (*continued*)

Jurisdiction	On-time payment: Value added tax					
	Value of payments expected by due date (in thousands in local currency)			Value of payments made on time (in thousands in local currency)		
	2018	2019	2020	2018	2019	2020
Netherlands	82 322 587	88 651 554	86 874 870	80 866 383	87 279 098	85 050 529
New Zealand	31 254 859	32 980 692	34 799 204	30 142 354	31 880 993	32 535 962
Norway	373 681 551	399 256 872	418 613 817	330 275 201	352 435 843	369 517 621
Peru	26 206 245	26 013 269	24 061 141	22 926 529	24 192 738	21 484 693
Poland	258 565 039	285 382 587	281 233 868	227 285 777	250 406 974	240 457 143
Portugal	22 765 635	24 043 766	21 852 575	22 116 379	23 525 167	18 341 089
Romania	72 359 442	80 832 391	83 454 777	62 369 281	69 055 584	61 546 232
Saudi Arabia	42 068 752	49 108 720	98 003 486	34 638 433	39 170 625	84 629 470
Singapore ¹	D	D	D	D	D	D
Slovak Republic	11 322 337	11 603 641	11 338 581	10 034 021	10 579 057	10 379 713
Slovenia	3 797 957	3 963 632	3 679 632	3 455 924	3 584 254	3 293 752
South Africa	333 806 396	375 196 740	387 402 591	307 614 240	343 462 125	364 349 367
Spain	34 696 975	37 218 555	26 947 456	32 799 364	35 146 552	25 065 963
Sweden	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D
Thailand	D	D	452 000 000	D	D	109 275 267
Turkey	D	D	D	D	D	D
United Kingdom	99 014 313	104 813 926	110 977 697	81 855 477	86 471 933	87 250 553
United States						

StatLink  <https://dx.doi.org/10.1787/888934312323>**D** Data not available

1. Singapore: The on-time payment rate for VAT was 89.9% (for FY 2018), 89.7% (for FY 2019) and 90.4% (for FY 2020).

Table A.30. VAT refunds

Jurisdiction	Treatment of most VAT refunds (Note: the wording of this question was changed between ISORA 2020 and ISORA 2021)		Value of all VAT "credits" at year end (in thousands in local currency)	
	2018	2019	2018	2019
	2018	2019	2018	2019
Argentina	Established as "credit", refunded on request	Established as "credit", refunded on request	D	D
Australia	Automatically paid out	Automatically paid out		
Austria	Established as "credit", refunded on request	Established as "credit", refunded on request	D	D
Belgium	Established as "credit", refunded on request	Established as "credit", refunded on request	14 780	15 339
Brazil	Automatically paid out	Automatically paid out		
Bulgaria	Established as "credit", refunded on request	Established as "credit", refunded on request	D	D
Canada	Automatically paid out	Automatically paid out		
Chile	Automatically paid out	Automatically paid out		
China (People's Republic of)	Established as "credit", refunded subject to funds	Established as "credit", refunded on request	0	0
Colombia	Established as "credit", refunded on request	Established as "credit", refunded on request	0	0
Costa Rica	Established as "credit", refunded on request	Established as "credit", refunded on request	D	D
Croatia	Automatically paid out	Automatically paid out		
Cyprus	Established as "credit", refunded on request	Established as "credit", refunded on request	157 379	184 950
Czech Republic	Automatically paid out	Automatically paid out		
Denmark	Automatically paid out	Automatically paid out		
Estonia	Established as "credit", refunded on request	Established as "credit", refunded on request	D	D
Finland	Established as "credit", refunded on request	Established as "credit", refunded on request	721 209	767 668
France	Automatically paid out	Automatically paid out		
Georgia	Established as "credit", refunded on request	Established as "credit", refunded on request	538 877	426 877
Germany	Automatically paid out	Automatically paid out		
Greece	Automatically paid out	Automatically paid out		

Table A.30. VAT refunds (continued)

Jurisdiction	Treatment of most VAT refunds (Note: the wording of this question was changed between ISORA 2020 and ISORA 2021)		Value of all VAT "credits" at year end (in thousands in local currency)	
	2018	2020	2018	2020
Hong Kong (China)				
Hungary	Automatically paid out	Automatically paid out		
Iceland	Automatically paid out	Automatically paid out		
India				
Indonesia	Automatically paid out	Automatically paid out		
Ireland	Automatically paid out	Automatically paid out		
Israel	Automatically paid out	Automatically paid out		
Italy	Automatically paid out	Automatically paid out		
Japan				
Kenya	Established as "credit", refunded subject to funds	Established as "credit", refunded subject to funds	2 284	3 649
Korea	Automatically paid out	Automatically paid out		
Latvia	Automatically paid out	Automatically paid out		
Lithuania	Established as "credit", refunded on request	Established as "credit", refunded on request	10	216
Luxembourg	Automatically paid out	Automatically paid out		
Malaysia				
Malta	Paid out, subject to funds	Paid out, subject to funds	D	D
Mexico 1	Established as "credit", refunded on request	Established as "credit", refunded on request	281 561	1 120 437
Morocco	Established as "credit", refunded on request	Established as "credit", refunded on request	37 955 600	14 033 400
Netherlands	Automatically paid out	Automatically paid out		
New Zealand	Automatically paid out	Automatically paid out		
Norway	Automatically paid out	Automatically paid out		
Peru	Established as "credit", refunded on request	Established as "credit", refunded on request	57 370	169 187
Poland	Established as "credit", refunded on request	Established as "credit", refunded on request	D	D
				1 491 918

Table A.30. VAT refunds (continued)

Jurisdiction	Treatment of most VAT refunds (Note: the wording of this question was changed between ISORA 2020 and ISORA 2021)		Value of all VAT "credits" at year end (in thousands in local currency)	
	2018	2019	2018	2019
Portugal	Established as "credit", refunded on request	Established as "credit", refunded on request	92 704	113 701
Romania	Established as "credit", refunded subject to funds	Established as "credit", refunded subject to funds	5 603	6 187
Saudi Arabia	Established as "credit", refunded on request	Established as "credit", refunded on request	1 059 931	3 700 000
Singapore	Automatically paid out	Automatically paid out		
Slovak Republic	Automatically paid out	Automatically paid out		
Slovenia	Established as "credit", refunded on request	Established as "credit", refunded on request	223 759	296 312
South Africa	Automatically paid out	Automatically paid out		
Spain	Established as "credit", refunded on request	Established as "credit", refunded on request	D	D
Sweden	Automatically paid out	Automatically paid out		
Switzerland	Automatically paid out	Automatically paid out		
Thailand	Established as "credit", refunded on request	Established as "credit", refunded on request	186 029 090	2 055 397 490
Turkey	Established as "credit", refunded on request	Established as "credit", refunded on request	72 005 175	89 402 791
United Kingdom	Automatically paid out	Automatically paid out		
United States				

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Automatically paid out

Paid out, subject to funds

Established as "credit", refunded on request

Established as "credit", refunded subject to funds

D Data not available

VAT refunds are automatically paid out immediately

VAT refunds are paid out immediately subject to the availability of funds

VAT refund are established as a "credit" in the taxpayer's account, until such time as the taxpayer may legally request the refund

VAT refund are established as a "credit" in the taxpayer's account, until such time as the taxpayer may legally request the refund, subject to the availability of funds

1. Mexico: For 2018 and 2019, VAT refunds are automatically paid out for all taxpayers, with the exception of large taxpayers. For large taxpayers, VAT refund are established as a 'credit' in the taxpayer's account, until such time as the taxpayer may legally request the refund. The value of VAT 'credits' at year-end refers to large taxpayers.

Table A.31. Closing stock of arrears: Total and non-collectible

Jurisdiction	Closing stock of arrears at year-end (in thousands in local currency)											
	Total arrears			Arrears considered non-collectible			Total arrears relating to state owned enterprises			Arrears relating to state owned enterprises considered not collectible		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	112 172 014	142 954 574	210 675 273	D	D	D	D	D	D	D	D	D
Australia	40 400 259	45 397 768	53 426 645	16 679 501	18 899 549	19 247 828	8 138	35 815	51 455	841	894	5 341
Austria	6 955 329	6 855 855	8 454 946	3 841 172	3 944 503	4 699 782	D	D	D	D	D	D
Belgium	17 358 788	17 539 139	17 441 926	2 732 689	2 687 153	2 218 106	136 072	10 313	10 267	53	300	38
Brazil	1 966 420 000	1 966 420 000	1 933 206 539	0	0	0	0	0	D	0	0	0
Bulgaria ¹	5 690 208	5 679 764	28 722 804	2 528 937	2 604 514	13 261 033	36 866	23 654	37 535	0	0	19 118
Canada	57 801 415	61 267 625	63 846 361	19 332 516	21 529 589	24 511 998	D	D	0	D	D	0
Chile	26 187 706 000	25 506 902 000	28 243 741 000	6 044 782 000	3 759 126 354	4 457 420 000	42 644 105	44 806 608	51 435 000	1 974 271	3 810	4 000
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	17 476 121 760	18 513 822 555	22 847 610 438	6 538 509 076	5 749 085 359	8 561 941 021	0	0	48 635 519	0	0	10 184 546
Costa Rica	173 795 054	287 332 155	338 876 589	52 138 516	34 479 859	18 638 212	257 344	1 535 472	1 392 746	77 203	184 257	76 601
Croatia	22 540 146	20 042 390	18 164 726	19 010 418	17 127 643	14 653 243	D	D	D	D	D	D
Cyprus ²	1 506 994	1 657 089	1 626 646	856 036	941 934	947 864	13 449	18 851	21 169	D	D	D
Czech Republic	290 820 125	274 649 249	269 640 691	244 438 214	236 126 091	221 709 419	D	D	D	D	D	D
Denmark	78 899 000	84 981 000	86 600 000	37 189 000	33 426 000	33 868 000	34 500 000	38 500 000	44 377 000	19 900 000	10 100 000	9 572 000
Estonia	529 793	581 555	649 212	78 868	71 092	78 307	D	D	D	D	D	D
Finland	3 906 000	3 521 000	4 316 000	1 669 000	1 774 000	2 026 000	D	D	D	D	D	D
France	27 120 512	25 080 187	26 163 521	D	D	D	D	D	D	D	D	D
Georgia	3 846 966	4 392 885	3 969 635	3 116 323	3 443 867	2 949 968	192 040	197 192	169 425	87 587	82 769	109 614
Germany	6 678 907	7 417 583	10 865 184	3 715 971	D	1 769 029	D	D	D	D	D	D
Greece ³	104 365 020	105 617 906	108 104 032	19 254 238	22 635 089	24 017 462	11 678 987	11 286 684	12 115 214	0	0	0
Hong Kong (China)	39 690 439	45 512 352	49 314 213	18 716 963	19 752 459	17 324 923	0	0	0	0	0	0
Hungary	1 928 488 140	1 905 160 537	1 894 258 447	1 368 567 786	1 318 547 967	1 263 106 519	D	D	D	D	D	D
Iceland	115 871 000	99 773 000	106 402 000	D	D	D	D	D	D	D	D	D

Table A.31. Closing stock of arrears: Total and non-collectible (continued)

Jurisdiction	Closing stock of arrears at year-end (in thousands in local currency)											
	Total arrears			Arrears considered non-collectible			Total arrears relating to state owned enterprises			Arrears relating to state owned enterprises considered not collectible		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
India	D 10 268 068 000	15 989 118 538		D	D	D	D	D	D	D	D	D
Indonesia	68 090 740 726	D 69 891 088 751		41 088 667 933	D 31 187 214 402		3 513 544 753	D 2 937 205 429		1 372 244 761	D 1 302 972 598	
Ireland	4 368 088	4 301 132	6 737 881	3 335 912	3 383 708	5 556 345	11 954	6 385	15 057	4 496	1 520	9 425
Israel	51 472 604	62 321 516	62 569 427	13 234 591	17 529 009	16 661 879		D	D	D	D	D
Italy	747 393 639	799 526 756	838 742 347	710 023 957	759 550 418	796 805 229		D	D	D	D	D
Japan	853 060 000	811 788 000	755 411 000	D	D	D		D	D	D	D	D
Kenya	305 909 000	415 948 513	1 601 295 298	236 399 000	319 406 000	1 510 851 725	D 42 529 000	349 557 483		D 332 422 664		
Korea	16 787 184 138	17 721 573 899	16 586 667 898	7 647 754 618	8 437 145 513	7 068 258 346	D	D	D	D	D	D
Latvia	1 044 219	865 037	924 693	784 047	653 123	564 958	141	237	438	0	0	0
Lithuania	470 491	488 799	1 218 307	304 033	288 850	284 137	6 358	6 917	10 846	5 241	5 550	6 031
Luxembourg	1 803 187	2 096 012	2 011 090	D	D	D	D	D	D	D	D	D
Malaysia	10 778 838	10 721 290	11 258 675	983 762	590 985	35 256	0	0	0	0	0	0
Malta	3 615 593	4 460 900	6 123 222	3 295 695	4 010 133	5 489 393	D	D	D	D	D	D
Mexico	747 177 371	712 490 139	993 354 668	81 762 541	76 246 205	131 730 132	1 684 696	1 625 864	2 464 034	9 947	7 885	683
Morocco	D	D	D	D	D	D	D	D	D	D	D	D
Netherlands	13 007 259	16 525 305	30 654 996	5 662 158	9 248 730	11 035 035	D	D	D	D	D	D
New Zealand	4 425 976	5 210 539	5 854 344	1 130 285	1 001 322	227 962	D	D	D	D	D	D
Norway	30 684 641	32 022 871	36 139 892	4 738 302	4 805 075	4 800 346	D	D	D	D	D	D
Peru	123 344 656	122 969 986	121 886 350	87 304 168	79 611 890	73 252 745	3 379 213	3 327 534	3 242 009	765 633	565 348	345 963
Poland	113 649 847	118 728 471	121 606 750	D	D	D	17 777	18 037	13 186	3	28	D
Portugal	17 745 713	18 753 835	22 028 170	12 112 902	13 182 493	15 225 047	6 339	93 307	3 575	6 339	93 270	3 568
Romania	103 954 956	111 885 072	126 494 801	87 755 900	92 351 319	93 587 026	13 304 081	14 845 772	17 726 808	12 814 883	13 330 642	15 090 660
Saudi Arabia	D	D	D	D	D	D	D	D	D	D	D	D
Singapore	572 346	735 059	751 622	D	D	D	D	D	D	D	D	D
Slovak Republic	2 993 239	3 081 078	3 123 833	2 774 048	2 853 733	2 704 952	22	20	14	20	20	10

Table A.31. Closing stock of arrears: Total and non-collectible (continued)

Jurisdiction	Closing stock of arrears at year-end (in thousands in local currency)											
	Total arrears			Arrears considered non-collectible			Total arrears relating to state owned enterprises			Arrears relating to state owned enterprises considered not collectible		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Slovenia	1 204 717	1 180 361	998 089	520 694	543 774	499 408	1 492	3 059	1 504	1 426	1 394	1 195
South Africa	128 716 919	142 272 706	172 492 178	30 823 941	26 138 130	35 228 630	809 720	592 566	1 713 662	691 515	452 621	1 549 033
Spain	18 476 910	17 732 940	18 497 280	D	D	3 176 220	D	D	D	D	D	D
Sweden	5 522 923	5 008 000	10 042 000	D	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D	D	D	D	D
Thailand	334 452 730	359 600 453	402 507 897	115 588 970	156 899 810	220 421 611	D	D	D	D	D	D
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	13 742 155	15 061 367	18 954 669	2 247 726	2 638 774	2 849 391	D	D	D	D	D	D
United States	246 771 138	256 973 778	268 421 665	145 498 000	153 226 000	151 152 971	0	0	0	0	0	0

StatLink  <https://dx.doi.org/10.1787/888934312361>**D** Data not available

1. Bulgaria: For 2018 and 2019, the arrears figures refer to arrears from tax returns only. For 2020, the arrears figures refer to arrears from tax returns and audits.
2. Cyprus: The total amount of arrears is the sum of arrears for PIT, CIT, VAT and Employer Withholding Tax.
3. Greece: Arrears do not include interest and penalties.

Table A.32. Closing stock of arrears: By tax type

Jurisdiction	Corporate income tax			Personal income tax			Value added tax			Tax withheld from employees by employers		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
	Closing stock of arrears at year-end by tax type (in thousands in local currency)											
Argentina	9 822 322	14 740 155	28 506 587	9 437 333	12 367 046	27 530 819	33 811 091	49 465 594	58 061 592	50 297 152	57 258 725	70 803 835
Australia	9 691 947	10 905 847	10 249 305	10 553 940	11 312 477	13 212 530	5 529 227	5 667 982	9 956 638	6 237 551	7 230 710	8 881 355
Austria	875 734	838 610	916 742	1 357 108	1 343 330	1 370 285	2 553 672	2 417 015	3 306 941	283 533	274 755	654 181
Belgium	8 160 181	8 283 592	8 114 107	2 240 240	2 236 836	2 162 022	5 809 190	6 027 157	6 209 292	493 750	484 631	446 604
Brazil	507 790 000	466 690 000	484 918 252	46 460 000	41 190 000	44 438 234	338 910 000	359 340 000	365 638 170	125 480 000	123 790 000	129 616 661
Bulgaria ¹	548 465	569 702	3 250 992	616 681	609 002	1 412 955	2 005 414	2 014 332	20 103 950	D	D	3 623 999
Canada	15 220 263	16 658 862	16 780 417	25 442 071	26 667 140	28 067 514	9 687 947	10 200 938	11 478 340	2 968 065	3 123 056	3 240 176
Chile	8 211 660 734	8 186 561 410	9 224 594 386	4 644 923 280	3 771 441 997	4 076 281 783	13 014 692 369	12 962 144 040	14 350 626 129	D	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	3 696 815 106	4 164 968 917	7 589 269 703	1 354 065 180	1 590 138 699	2 238 593 738	3 118 408 989	3 655 373 514	5 532 814 246	D	D	1 803 488 150
Costa Rica	72 301 520	91 628 892	74 155 154	27 888 382	33 200 912	32 066 991	58 995 773	143 440 076	217 825 287	2 253 632	5 451 769	4 619 734
Croatia ²	655 556	831 527	805 737	3 175 267	2 896 329	2 794 768	6 141 992	5 536 779	5 241 899	D	D	D
Cyprus	672 644	755 014	792 750	170 795	174 063	189 024	538 997	594 292	494 172	124 558	133 720	150 700
Czech Republic	6 186 080	2 262 709	7 607 597	3 111 173	2 898 163	3 620 494	27 497 486	22 087 076	27 178 009	896 173	819 620	1 214 347
Denmark	6 317 000	6 984 000	7 000 000	38 353 000	40 238 000	41 352 000	23 208 000	25 693 000	25 358 000	11 020 000	12 066 000	12 890 000
Estonia	27 551	24 250	25 960	10 368	9 591	9 575	154 177	154 390	181 577	16 491	17 601	26 201
Finland	786 300	418 000	499 000	671 400	693 400	740 000	1 698 800	1 636 500	2 216 000	607 800	615 500	676 000
France	D	D	7 258 701	D	D	D	D	D	15 284 759	D	D	130 474
Georgia	D	D	428 867	D	D	422 677	D	D	959 248	D	D	D
Germany	D	D	462 853	D	D	3 106 618	D	D	3 419 451	D	D	3 876 262
Greece ³	11 005 725	11 230 929	11 264 848	8 237 070	8 376 154	8 781 687	22 746 714	23 572 817	24 041 329	210 977	244 711	277 001
Hong Kong (China)	33 029 515	38 637 697	39 361 438	6 660 924	6 874 655	9 952 775						
Hungary	50 722 319	41 255 540	59 801 081	155 526 189	147 345 878	138 531 727	623 357 499	595 971 942	566 092 671	80 050 362	78 633 352	54 096 629
Iceland	6 590 000	3 680 000	2 888 000	23 715 000	22 384 000	34 034 000	49 465 000	38 853 000	39 012 000	D	D	D

Table A.32. Closing stock of arrears: By tax type (continued)

Jurisdiction	Corporate income tax			Personal income tax			Value added tax			Tax withheld from employees by employers		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
	Closing stock of arrears at year-end by tax type (in thousands in local currency)											
India	D	4 922 468 000	8 021 103 594	D	5 301 890 000	7 861 532 944				33 250 000	43 710 000	106 482 000
Indonesia	16 109 153 823	D	18 313 005 239	1 583 276 185	D	1 903 191 983	23 743 183 930	D	27 065 254 543	1 179 013 937	D	1 444 917 836
Ireland	2 558 808	2 842 735	3 079 579	634 077	487 156	647 877	527 599	517 378	1 693 479	375 203	233 199	1 059 416
Israel	D	D	16 480 724	D	D	17 674 356	12 274 442	16 982 699	14 420 936	6 918 968	7 060 172	6 276 522
Italy	D	D	D	D	D	D	D	D	D	D	D	D
Japan ⁴	91 273 000	91 843 000	94 552 000	25 430 400	245 545 000	223 805 000	302 781 000	290 411 000	266 849 000	130 476 000	117 583 000	108 993 000
Kenya	D	D	238 539 777	D	D	335 432 194	D	D	317 903 918	D	D	377 008 850
Korea	696 090 559	739 891 298	767 892 832	2 374 816 950	2 445 131 840	2 332 852 129	3 874 844 053	4 113 977 482	4 478 086 285	244 446 202	226 367 022	232 746 761
Latvia	72 592	56 980	49 624	212 792	206 921	189 365	445 009	329 495	331 890	222 127	190 995	274 204
Lithuania	18 614	25 258	73 595	67 776	75 259	197 558	142 175	138 632	636 823	6 976	6 564	4 577
Luxembourg	912 019	1 230 066	1 022 976	191 116	188 090	182 226	700 052	677 856	805 888	D	D	D
Malaysia	6 658 418	5 352 274	4 338 623	3 467 796	4 715 656	6 591 192				D	D	D
Malta	468 509	491 882	541 082	285 457	307 776	331 632	2 726 688	3 494 233	4 509 751	134 937	167 008	217 352
Mexico	303 179 606	313 414 527	426 685 436	48 065 267	44 406 658	54 983 661	135 105 714	124 948 032	189 865 906	40 682 280	41 385 755	59 784 070
Morocco	D	D	D	D	D	D	D	D	D	D	D	D
Netherlands	4 364 927	7 370 765	10 686 208	3 665 518	3 788 839	4 425 195	3 102 059	3 145 207	7 017 172	1 398 889	1 675 755	7 784 047
New Zealand ⁵	D	D	643 552	1 651 300	1 609 800	1 099 029	814 909	1 180 600	1 550 018	374 896	465 900	741 268
Norway	5 678 595	6 092 972	6 127 060	17 030 820	17 241 192	17 805 410	6 076 770	6 483 730	9 625 301	194 194	196 441	228 207
Peru	27 210 053	27 454 937	26 802 253	3 573 242	3 275 030	3 989 674	30 528 375	29 685 541	28 530 671	1 985 154	2 215 475	2 386 822
Poland	4 920 271	4 981 494	5 642 108	6 548 448	6 479 229	7 143 895	89 975 907	94 521 978	95 468 535	967 503	1 011 427	1 131 984
Portugal	5 736 694	6 062 657	5 791 775	2 236 861	2 304 069	2 421 395	7 162 698	7 469 982	7 353 478	54 229	93 256	115 210
Romania ⁶	16 987 270	17 570 732	17 463 498	5 176 871	5 737 808	6 555 424	42 590 492	43 568 602	48 696 860	D	D	32 516 037
Saudi Arabia	D	D	D	D	D	D	D	D	D	D	D	D
Singapore	125 445	139 681	115 209	215 232	225 958	244 250	180 011	314 496	342 250			
Slovak Republic	532 602	542 396	665 225	87 907	117 414	118 181	2 324 177	2 298 722	2 279 188	23 786	22 902	31 956

Table A.32. Closing stock of arrears: By tax type (continued)

Jurisdiction	Corporate income tax			Personal income tax			Value added tax			Tax withheld from employees by employers		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
	Closing stock of arrears at year-end by tax type (in thousands in local currency)											
Slovenia	58 894	64 600	56 318	285 767	295 068	251 886	417 339	406 630	317 789	338 613	309 038	281 640
South Africa	35 969 654	33 925 795	41 858 147	32 544 456	35 533 913	28 918 835	15 012 587	17 498 251	59 800 541	42 372 005	51 159 950	18 085 474
Spain	4 642 210	4 451 750	4 539 400	2 636 600	2 691 000	2 795 460	7 863 640	7 500 540	7 820 660	1 738 490	1 599 360	1 575 890
Sweden	D	D	465 971	D	D	843 568	D	D	6 741 512	D	D	907 840
Switzerland	D	D	D	D	D	D	D	D	D	D	D	D
Thailand	57 850 740	63 646 230	67 485 573	113 724 690	121 330 090	137 136 597	161 709 530	173 591 290	196 470 382	D	D	45 580
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	1 982 289	2 228 121	2 489 941	4 413 294	4 774 069	5 440 134	3 022 304	3 569 287	3 943 942	2 185 828	2 657 336	4 975 017
United States	38 719 087	43 343 385	48 972 805	206 013 190	211 372 233	217 473 881				D	D	D

StatLink  <https://dx.doi.org/10.1787/888934312380>**D** Data not available

1. Bulgaria: For 2018 and 2019, the arrears figures refer to arrears from tax returns only. For 2020, the arrears figures refer to arrears from tax returns and audits. In addition, for all years, personal income tax includes tax withheld from employees by employers and, for 2020, the category "Taxes withheld from employees by employers" refers to social security contributions withheld by employers.
2. Croatia: Personal income tax includes tax withheld from employees by employers
3. Greece: Arrears do not include interest and penalties.
4. Japan: Tax withheld by employers from employees also includes the amounts of withholding tax from sources other than salary income.
5. New Zealand: For 2018 and 2019, corporate income tax arrears are included in personal income tax arrears.
6. Romania: Tax withheld by employers from employees also includes certain social security contributions.

Table A.33. Verification / audit activity: All audits (excluding electronic compliance checks)

Jurisdiction	Details on all audits and verification actions undertaken (excluding electronic compliance checks)					
	No. of audits completed			No. of audits where a tax adjustment was made		
	2018	2019	2020	2018	2019	2020
Argentina	98 173	94 055	49 986	62 515	61 387	35 254
Australia	697 492	922 498	870 968	361 107	530 508	467 884
Austria	72 517	69 905	54 359	19 966	19 214	14 499
Belgium	1 774 290	2 128 531	2 284 377	519 523	587 103	477 357
Brazil	345 926	482 893	323 184	344 662	481 572	322 262
Bulgaria	7 985	7 544	7 984	7 094	6 645	7 899
Canada	4 011 848	3 817 540	3 704 460	2 327 792	2 237 933	2 185 654
Chile	46 601	60 320	30 621	10 439	12 733	6 953
China (People's Republic of)	D	D	D	D	D	D
Colombia	21 972	21 439	29 024	19 168	16 872	26 913
Costa Rica	6 439	2 830	4 669	4 586	1 569	2 045
Croatia	2 690	2 393	2 058	1 533	1 675	1 587
Cyprus	78 047	73 610	76 154	D	D	D
Czech Republic	33 674	30 364	21 445	15 013	13 540	14 922
Denmark	63 012	61 261	58 859	41 831	42 454	43 741
Estonia	75 614	35 954	30 077	21 282	11 698	11 361
Finland	D	D	D	D	D	D
France	1 364 423	1 222 615	918 325	D	D	D
Georgia	4 061	4 847	4 809	3 765	3 293	4 088
Germany	372 266	355 802	297 732	273 200	258 739	210 444
Greece	26 364	27 058	24 363	12 236	12 968	11 801
Hong Kong (China)	48 079	51 666	47 003	14 128	18 510	16 488
Hungary	17 063	11 917	10 801	9 638	7 268	7 395
Iceland	D	D	D	D	D	D
India	D	272 178	408 793	D	D	D
Indonesia	160 247	158 042	89 886	81 406	54 209	42 639
Ireland	86 008	68 388	44 551	23 998	14 865	8 709
Israel	26 548	23 757	20 653	19 083	17 767	15 489
Italy	558 868	510 486	283 182	505 373	460 708	259 788
Japan ¹	D	D	344 437	D	D	218 464
Kenya	35 018	26 159	1 434	26 230	21 324	D
Korea	16 306	16 008	14 190	D	D	D
Latvia	899	709	306	747	540	222
Lithuania	8 058	7 023	6 036	1 801	1 598	1 601
Luxembourg	33 920	45 964	42 931	D	D	D
Malaysia	2 019 431	2 152 451	2 140 162	540 649	764 496	803 226
Malta	3 100	4 050	2 575	1 800	2 550	1 050
Mexico	D	D	D	D	D	D
Morocco	7 622	7 481	1 683	7 498	7 363	1 658
Netherlands	867 343	775 243	723 396	219 939	192 850	188 624

Table A.33. Verification / audit activity: All audits (excluding electronic compliance checks) (continued)

Jurisdiction	Details on all audits and verification actions undertaken (excluding electronic compliance checks)					
	No. of audits completed			No. of audits where a tax adjustment was made		
	2018	2019	2020	2018	2019	2020
New Zealand	D	D	D	D	D	D
Norway	1 269 931	1 001 850	543 181	58 817	51 959	63 419
Peru	9 138	7 611	4 040	5 619	4 724	2 104
Poland	1 888 814	1 804 636	1 928 901	D	D	D
Portugal	32 975	30 932	25 982	21 284	19 378	14 321
Romania ²	17 675	18 391	17 108	15 700	16 124	14 474
Saudi Arabia	8 595	28 173	30 679	4 564	19 676	21 079
Singapore	D	D	D	D	D	D
Slovak Republic	7 916	10 261	10 522	5 469	7 745	8 331
Slovenia	610 104	226 381	245 513	53 469	27 382	26 701
South Africa	26 302	9 436	1 649 726	11 461	6 737	349 007
Spain	1 516 764	1 511 359	1 491 963	D	D	D
Sweden	2 502	2 151	1 654	1 515	1 417	1 195
Switzerland	D	D	10 487	D	D	7 554
Thailand	77 318	76 897	88 177	27 794	30 894	32 321
Turkey ³	135 103	128 420	148 263	61 061	57 159	47 597
United Kingdom	474 490	390 917	337 555	D	D	D
United States	991 168	771 095	509 917	951 521	747 962	388 576

StatLink  <https://dx.doi.org/10.1787/888934312399>

D Data not available

1. Japan: Audit data includes the following tax types: corporate income tax, personal income tax, value added tax, tax withheld by employers from employees, inheritance tax and gift tax.
2. Romania: The reported data refer to the activity carried out by the fiscal inspection and do not include information about the anti-fraud component.
3. Turkey: Audit data includes information from both the Turkish Revenue Administration and the Tax Inspection Board which are separate government authorities.

Table A.34. Verification / audit activity: Value of additional assessments raised by audit / verification type

Jurisdiction	Value of additional assessments raised from audits and verification actions (including penalties and interest) (in thousands in local currency)								
	All audits (excluded electronic compliance checks)			Electronic compliance checks			Total		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	43 830 901	66 594 706	71 968 910	D	D	1 163 101	D	D	73 132 011
Australia	11 691 776	9 540 329	8 157 191	D	D	D	D	D	D
Austria	1 504 096	1 299 387	986 369	318 230	312 922	920 714	1 822 326	1 612 309	1 907 083
Belgium	8 404 243	7 057 243	8 101 615	D	D	D	D	D	D
Brazil	186 935 941	201 105 677	177 300 883	0	0	2 376 898	186 935 941	201 105 677	179 677 781
Bulgaria	1 019 141	965 016	1 023 354	D	D	0	D	D	1 023 354
Canada	16 477 212	17 021 044	15 658 267	D	D	117 148	D	D	15 775 415
Chile	1 298 391 748	1 268 004 709	872 958 168	767 709 000	723 587 000	836 363 000	2 066 100 748	1 991 591 709	1 709 321 168
China (People's Republic of)	D	D	D	D	D	D	D	D	D
Colombia	1 716 457 662	1 864 993 799	5 521 065 578	D	D	D	D	D	D
Costa Rica	214 522 709	170 746 806	42 953 889	0	0	0	214 522 709	170 746 806	42 953 889
Croatia	1 146 552	1 235 125	1 250 428	D	D	D	D	D	D
Cyprus	357 209	439 751	607 775	D	D	D	D	D	D
Czech Republic ¹	14 370 659	10 916 679	8 409 126	746 888	689 010	777 272	15 117 547	11 605 689	9 186 398
Denmark	9 342 672	5 069 527	16 056 362	D	D	D	D	D	D
Estonia	56 424	31 131	45 603	15 140	9 168	9 492	71 564	40 299	55 095
Finland	D	D	D	D	D	D	D	D	D
France	16 151 326	13 868 799	10 219 286	D	D	D	D	D	D
Georgia	757 760	1 432 490	1 428 100	3 416	2 976	D	761 176	1 435 466	D
Germany	16 245 291	17 579 664	13 264 934	0	0	0	16 245 291	17 579 664	13 264 934
Greece	1 898 377	1 466 349	1 629 369	465 673	476 601	44 914	2 364 050	1 942 950	1 674 283
Hong Kong (China)	2 930 617	3 154 728	5 548 285	D	D	D	D	D	D
Hungary	264 314 438	237 231 999	231 368 252	17 401 879	34 673 731	64 317 930	281 716 317	271 905 730	295 686 182
Iceland	D	D	D	D	D	D	D	D	D
India	D	1 805 980 000	4 629 920 000	D	D	D	D	D	D
Indonesia	105 227 767 539	84 986 514 986	152 284 618 633	0	0	0	105 227 767 539	84 986 514 986	152 284 618 633
Ireland	533 031	488 776	449 274	31 901	51 757	32 218	564 932	540 533	481 492

Table A.34. Verification / audit activity: Value of additional assessments raised by audit / verification type (continued)

Jurisdiction	Value of additional assessments raised from audits and verification actions (including penalties and interest) (in thousands in local currency)									
	All audits (excluded electronic compliance checks)			Electronic compliance checks			Total			
	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Israel	17 707 041	19 498 769	17 487 019	160 323	2 18 797	194 736	17 867 364	19 717 566	17 681 755	
Italy	32 606 117	32 586 479	25 469 148	490 257	489 714	5 473	33 096 374	33 076 193	25 474 621	
Japan ²	D	D	468 200 000	D	D	D	D	D	D	
Kenya	25 973 692	74 191 691	58 867 516	6 633 369	5 366 362	5 794 061	32 607 061	79 558 053	64 661 577	
Korea	6 718 444 711	6 772 528 399	5 130 774 172	D	D	D	D	D	D	
Latvia	112 169	71 147	58 409	D	D	D	D	D	D	
Lithuania	57 318	67 598	47 513	D	D	37 057	D	D	84 570	
Luxembourg	92 427	97 239	159 961	D	D	D	D	D	D	
Malaysia	11 229 591	18 965 703	18 441 799	0	0	0	11 229 591	18 965 703	18 441 799	
Malta	35 400	51 100	32 700	10 100	13 500	11 500	45 500	64 600	44 200	
Mexico ³	D	D	D	D	D	D	191 563 500	233 481 700	385 793 842	
Morocco	8 647 427	7 969 701	2 175 924	8 415 909	6 065 872	5 004 791	17 063 336	14 035 573	7 180 715	
Netherlands ⁴	4 318 819	4 207 156	6 195 756	444 142	299 498	356 986	4 762 961	4 506 654	6 552 742	
New Zealand	D	D	D	D	D	D	D	D	D	
Norway	27 794 233	27 768 720	30 700 816	D	D	D	D	D	D	
Peru	4 289 705	5 460 557	2 479 722	0	0	0	4 289 705	5 460 557	2 479 722	
Poland	18 857 958	16 551 048	15 015 531	D	D	D	D	D	D	
Portugal	1 706 044	1 630 727	1 505 831	0	0	0	1 706 044	1 630 727	1 505 831	
Romania ⁵	5 314 834	4 257 215	3 822 865	D	D	0	D	D	3 822 865	
Saudi Arabia	14 915 124	10 008 664	13 017 051	0	0	0	14 915 124	10 008 664	13 017 051	
Singapore	D	D	D	D	D	D	D	D	D	
Slovak Republic	618 611	776 149	708 111	D	D	D	D	D	D	
Slovenia	D	D	276 422	D	D	D	D	D	D	
South Africa	8 114 887	14 017 497	28 826 069	27 992 928	23 823 889	0	36 107 815	37 841 386	28 826 069	
Spain	14 489 000	15 101 000	17 274 000	0	0	0	14 489 000	15 101 000	17 274 000	
Sweden	6 927 074	7 923 197	3 831 360	D	D	D	D	D	D	
Switzerland	D	D	D	D	D	D	D	D	D	

Table A.34. Verification / audit activity: Value of additional assessments raised by audit / verification type (continued)

Jurisdiction	Value of additional assessments raised from audits and verification actions (including penalties and interest) (in thousands in local currency)					
	All audits (excluded electronic compliance checks)			Electronic compliance checks		
	2018	2019	2020	2018	2019	2020
Thailand	24 038 379	25 211 453	30 528 401	D	D	D
Turkey ⁶	28 585 413	33 929 863	65 369 894	10 986	18 521	28 596 399
United Kingdom	26 129 964	31 176 539	31 905 970	D	D	D
United States	26 514 334	17 282 170	12 925 688	0	0	0
				26 514 334	17 282 170	12 925 688

StatLink  <https://dx.doi.org/10.1787/888934312418>

D Data not available

1. Czech Republic: The value of assessments raised does not include penalties and interest. Only VAT is reported in electronic compliance checks.
2. Japan: Audit data includes the following tax types: corporate income tax, personal income tax, value added tax, tax withheld by employers from employees, inheritance tax and gift tax.
3. Mexico: Total audits include traditional audits (such as comprehensive audits and desk audits) and electronic compliance checks for the following areas: large taxpayers, foreign trade, hydrocarbons and small and medium-sized taxpayers. The total sum includes payments received by the administration as well as those payments that were offset against tax credits.
4. Netherlands: The value of assessments raised does not include penalties and interest. From 2020, revised tax assessment is included.
5. Romania: The reported data refer to the activity carried out by the fiscal inspection and do not include information about the anti-fraud component.
6. Turkey: Audit data includes information from both the Turkish Revenue Administration and the Tax Inspection Board which are separate government authorities.

Table A.35. Verification / audit activity: Value of additional assessment raised by tax type

Jurisdiction	Corporate income tax			Personal income tax			Value added tax			Tax withheld by employers from employees		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
	Value of additional assessments raised from audits and verification actions by tax type (including penalties and interest) (in thousands in local currency)											
Argentina	16 620 859	21 468 165	14 170 533	3 221 014	4 749 290	25 612 938	13 220 965	20 251 514	15 355 936	10 768 063	20 125 737	16 829 503
Australia	D	D	D	D	D	D	D	D	D	D	D	D
Austria	290 689	263 381	219 815	168 682	177 834	107 498	513 374	367 054	322 313	79 798	49 714	29 716
Belgium	3 770 687	3 036 076	4 246 824	3 798 397	2 979 308	2 685 440	835 159	1 041 859	1 169 351	D	D	D
Brazil	95 087 080	110 312 640	95 659 930	3 498 918	6 055 983	5 527 714	29 061 194	31 032 126	34 235 758	16 817 019	10 671 970	21 155 808
Bulgaria	231 972	146 728	201 415	32 284	23 577	37 239	706 837	754 473	778 818	15 820	14 628	5 881
Canada	8 448 341	8 987 079	6 782 012	3 518 366	3 505 785	3 397 767	4 356 627	4 352 539	4 841 471	153 878	175 641	209 483
Chile	1 028 812 451	896 326 597	662 438 526	16 350 472	21 575 706	49 562 950	219 582 618	274 312 100	134 395 364	D	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	1 378 802 057	1 352 258 789	3 537 534 713	119 895 831	81 125 268	365 564 849	116 531 301	374 946 318	486 229 479	101 228 473	56 663 423	D
Costa Rica	192 067 576	149 643 163	30 521 584	15 039 905	3 368 897	3 088 367	7 415 228	17 734 746	7 167 230	D	D	371 023
Croatia	60 496	259 827	157 619	193 554	250 840	210 897	448 257	519 583	805 379	D	D	D
Cyprus	327 720	373 127	100 149	D	D	D	29 489	66 624	507 626	D	D	D
Czech Republic ¹	2 405 483	2 353 852	2 291 690	128 035	150 840	163 889	11 484 195	8 024 262	5 742 126	67 638	88 450	57 697
Denmark	3 753 509	-28 847	8 882 641	2 390 518	2 404 581	2 268 230	3 198 645	2 693 793	4 905 491	D	D	D
Estonia	D	D	D	D	D	D	D	D	D	D	D	D
Finland	D	D	D	D	D	D	D	D	D	D	D	D
France ²	3 652 331	3 020 292	1 997 009	2 411 546	1 781 223	1 093 756	3 507 531	3 456 954	2 661 568	D	D	D
Georgia	155 678	105 642	110 000	80 977	156 166	185 000	149 692	346 174	212 600	D	D	65 500
Germany	2 565 691	3 559 405	2 300 695	2 697 630	2 581 691	2 312 232	3 534 851	3 288 610	2 909 961	793 400	810 200	663 202
Greece	534 287	434 964	342 218	299 804	309 002	679 254	551 293	493 052	342 457	2 370	4 798	4 616
Hong Kong (China)	2 145 442	2 271 762	4 763 156	785 175	882 966	785 129						
Hungary	3 458 712	23 468 355	8 633 493	6 513 379	7 640 009	7 346 792	237 613 354	189 520 305	200 920 369	12 245 685	13 835 666	11 847 527
Iceland	D	D	D	D	D	D	D	D	D	D	D	D

Table A.35. Verification / audit activity: Value of additional assessment raised by tax type (continued)

Jurisdiction	Corporate income tax			Personal income tax			Value added tax			Tax withheld by employers from employees		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
	Value of additional assessments raised from audits and verification actions by tax type (including penalties and interest) (in thousands in local currency)											
India	D 1 332 030 000	3 332 070 000		D 473 950 000	1 297 850 000					D	D	D
Indonesia	39 891 797 227	D 65 483 631 692		622 472 674	D 973 717 912		43 044 013 309	D 80 500 193 289		1 485 550 689	D 1 723 365 522	
Ireland	81 493	79 271	156 905	138 676	126 558	84 949	125 763	99 046	68 230	134 343	92 856	40 021
Israel	7 940 350	8 181 282	6 755 145	4 388 809	5 132 851	6 637 985	4 473 378	5 111 952	3 042 024	904 504	1 072 684	1 051 865
Italy	9 167 241	10 597 423	7 323 222	6 326 224	5 509 998	3 641 470	14 029 428	15 284 947	13 218 000	1 114 751	919 576	1 165 382
Japan ³	194 800 000	194 300 000	164 400 000	94 700 000	96 100 000	99 200 000	102 100 000	109 900 000	100 400 000	30 400 000	37 000 000	29 600 000
Kenya	10 071 755	53 313 212	49 925 871	1 291 868	2 628 313	26 671	12 943 701	17 602 723	8 041 272	1 666 367	647 441	269 036
Korea	4 556 630 993	4 459 007 544	3 533 654 273	1 521 596 542	1 623 158 853	1 072 186 826	299 587 176	339 460 002	300 259 073	D	D	D
Latvia	19 506	7 582	6 502	2 470	2 386	16 634	67 449	52 451	23 733	22 012	8 484	11 098
Lithuania	5 865	13 310	554	10 870	24 816	1 036	33 720	27 752	1 435	D	D	D
Luxembourg	D	D	D	D	D	D	83 838	88 343	151 390	D	D	D
Malaysia	8 294 312	14 156 455	14 697 102	2 745 644	4 638 882	3 565 506				189 635	170 365	179 190
Malta	15 000	20 600	13 000	10 050	11 850	8 100	10 350	18 650	11 600	D	D	D
Mexico	D	D	D	D	D	D	D	D	D	D	D	D
Morocco	4 624 079	4 198 861	1 150 438	642 235	793 177	195 280	1 705 461	1 997 700	632 489	1 675 652	979 963	197 717
Netherlands ⁴	2 194 749	2 484 295	3 551 895	1 251 660	815 867	1 815 683	817 102	818 640	770 272	55 308	88 354	57 906
New Zealand	D	D	D	D	D	D	D	D	D	D	D	D
Norway ⁵	15 553 869	20 785 714	21 132 885	10 922 677	5 901 497	6 324 799	898 285	730 131	643 198	419 402	351 348	2 599 934
Peru	3 448 833	3 005 151	1 477 550	308 463	306 650	324 168	532 409	2 148 756	678 004	0	0	0
Poland	1 220 467	1 381 560	15 015 531	1 466 841	1 494 497	2 378 427	16 170 649	13 674 990	10 969 339	D	D	D
Portugal	808 187	872 846	790 564	130 026	93 875	52 738	692 800	600 752	595 043	50 607	45 321	50 035
Romania ⁶	1 757 488	1 385 769	1 044 144	126 880	138 743	154 706	2 775 698	2 257 736	1 913 657	654 766	474 966	710 358
Saudi Arabia	12 423 343	7 405 347	6 222 799				2 491 781	2 603 316	6 794 252			
Singapore	89 334	103 814	109 316	40 111	51 483	112 341	219 544	195 839	179 822			
Slovak Republic	146 858	310 596	297 052	8 842	48 108	6 562	462 227	409 921	387 581	100	607	1 173

Table A.35. Verification / audit activity: Value of additional assessment raised by tax type (continued)

Jurisdiction	Corporate income tax			Personal income tax			Value added tax			Tax withheld by employers from employees		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
	Value of additional assessments raised from audits and verification actions by tax type (including penalties and interest) (in thousands in local currency)											
Slovenia	D	D	39 070	D	D	46 175	D	D	144 837	D	D	46 340
South Africa	4 639 491	10 366 303	358 044	1 823 697	888 751	9 601 218	694 239	1 874 527	18 659 690	897 460	887 916	207 117
Spain	D	D	D	D	D	D	D	D	D	D	D	D
Sweden	D	D	D	D	D	D	D	D	D	D	D	D
Switzerland ⁷	D	D	D	D	D	D	D	D	115 725	D	D	D
Thailand	5 138 649	10 574 933	9 350 114	10 820 294	7 740 744	7 669 769	8 079 439	6 895 776	13 508 517	D	D	0
Turkey ⁸	2 262 246	2 820 431	7 525 881	573 266	559 720	1 591 750	17 184 848	22 986 183	29 236 002	706 874	442 870	1 934 769
United Kingdom	3 725 304	2 856 491	2 699 058	4 286 072	5 101 656	4 663 756	8 726 473	13 927 774	11 346 016	1 146 643	1 373 581	1 635 227
United States	14 380 571	8 225 478	6 082 864	9 050 651	6 897 890	5 534 356				795 419	1 077 302	491 032

StatLink  <https://dx.doi.org/10.1787/888934312437>**D** Data not available

1. Czech Republic: The value of assessments raised does not include penalties and interest.
2. France: The value of assessments raised does not include penalties and interest.
3. Japan: Tax withheld by employers from employees also includes the amounts of withholding tax from sources other than salary income.
4. Netherlands: The value of assessments raised does not include penalties and interest. From 2020, revised tax assessment is included.
5. Norway: For 2018 and 2019, the values of CIT and PIT assessments raised do not include penalties and interest.
6. Romania: The reported data refer to the activity carried out by the fiscal inspection and do not include information about the anti-fraud component.
7. Switzerland: The value of assessments raised does not include penalties and interest.
8. Turkey: Audit data includes information from both the Turkish Revenue Administration and the Tax Inspection Board which are separate government authorities.

Table A.36. Tax crime investigations: Role of the administration and number of cases

Jurisdiction	Note: this question was asked in a different way in ISORA 2020									No. of tax crime investigation cases referred for prosecution during the fiscal year (where the tax administration has responsibility)		
	Directing and conducting investigations			Conducting investigations, under direction of other agency			Other agency conducts investigations					
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina							■	■	■			
Australia	■	■	■							57	77	29
Austria				■	■	■				935	775	429
Belgium							■	■	■			
Brazil							■	■	■			
Bulgaria							■	■	■			
Canada	■	■	■							36	49	24
Chile							■	■	■			
China (People's Republic of)							■	■	■			
Colombia							■	■	■			
Costa Rica							■	■	■			
Croatia				■	■	■				6	7	6
Cyprus	■	■	■							35	50	52
Czech Republic							■	■	■			
Denmark							■	■	■			
Estonia			■	■	■	■				15	13	17
Finland							■	■	■			
France							■	■	■			
Georgia							■	■	■			
Germany	■	■	■							6 333	6 180	6 076
Greece	■	■	■							76	110	278
Hong Kong (China)	■	■	■							4	4	5
Hungary				■	■	■				1 590	1 436	1 385
Iceland							■	■	■			
India	■	■	■							4 527	3 512	1 226
Indonesia	■	■	■							124	138	97
Ireland	■	■	■							13	14	8
Israel	■	■	■							2 242	2 539	1 492
Italy							■	■	■			
Japan	■	■	■							113	121	116
Kenya	■	■	■							130	123	1 715
Korea	■	■	■							336	188	160
Latvia	■	■	■							221	182	118
Lithuania							■	■	■			
Luxembourg							■	■	■			
Malaysia	■	■	■							24	53	65
Malta				■	■	■				3	6	23

Table A.36. Tax crime investigations: Role of the administration and number of cases (*continued*)

Jurisdiction	Note: this question was asked in a different way in ISORA 2020									No. of tax crime investigation cases referred for prosecution during the fiscal year (where the tax administration has responsibility)		
	Directing and conducting investigations			Conducting investigations, under direction of other agency			Other agency conducts investigations			2018	2019	2020
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Mexico							■	■	■			
Morocco							■	■	■			
Netherlands				■	■	■				155	141	105
New Zealand	■	■	■							186	89	38
Norway							■	■	■			
Peru							■	■	■			
Poland			■	■	■	■				15 048	15 897	13 834
Portugal				■	■	■				4 352	3 431	2 716
Romania							■	■	■			
Saudi Arabia							■	■	■			
Singapore	■	■	■							25	69	26
Slovak Republic				■	■	■			■	600	623	213
Slovenia							■	■	■			
South Africa	■	■	■			■				411	459	500
Spain	■	■	■							177	173	161
Sweden							■	■	■			
Switzerland	■	■	■							581	1 039	1 278
Thailand	■	■	■							139	199	164
Turkey							■	■	■			
United Kingdom	■	■	■							1 007	836	573
United States	■	■	■							2 130	1 893	945

StatLink  <https://dx.doi.org/10.1787/888934312456>

■ Yes

D Data not available

Directing and conducting investigations

Tax administration has responsibility for directing and conducting tax crime investigations

Conducting investigations, under direction of other agency

Tax administration has responsibility for conducting investigations, under the direction or authority of another agency, such as the police or public prosecutor

Other agency conducts investigations

Another agency outside of tax administration, such as the police or public prosecutor, has responsibility for conducting tax crime investigations

Table A.37. Dispute resolution: Review procedures

Jurisdiction	Mechanisms available for taxpayers to challenge assessments									Taxpayers must first pursue internal review where an internal review is permissible		
	Internal review by tax administration			Independent review by external body			Independent review by a higher appellate court					
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	■	■	■	■	■	■	■	■	■	□	□	□
Australia	■	■	■	■	■	■	■	■	■	■	■	■
Austria	■	■	■	■	■	■	■	■	■	■	■	■
Belgium	■	■	■	■	■	■	■	■	■	■	■	■
Brazil	■	■	■	■	■	■	■	■	■	□	□	□
Bulgaria	■	■	■	■	■	■	■	■	■	■	■	■
Canada	■	■	■	■	■	■	■	■	■	■	■	■
Chile	■	■	■	■	■	■	■	■	■	□	□	□
China (People's Republic of)	■	■	■	■	■	■	■	■	■	■	■	■
Colombia	■	■	■	■	■	■	■	■	■	■	■	■
Costa Rica	■	■	■	■	■	■	■	■	■	□	□	□
Croatia	■	■	■	□	□	□	■	■	■	■	■	■
Cyprus	■	■	■	■	■	■	■	■	■	■	■	■
Czech Republic	■	■	■	■	■	■	■	■	■	■	■	■
Denmark 1	□	□	□	■	■	■	■	■	■			
Estonia	■	■	■	■	■	■	■	■	■	□	□	□
Finland	■	■	■	■	■	■	■	■	■	■	■	■
France	■	■	■	■	■	■	■	■	■	■	■	■
Georgia	■	■	■	■	■	■	■	■	■	■	■	■
Germany	■	■	■	■	■	■	■	■	■	■	■	■
Greece	■	■	■	■	■	■	■	■	■	■	■	■
Hong Kong (China)	■	■	■	■	■	■	■	■	■	■	■	■
Hungary	■	■	■	■	■	■	■	■	■	■	■	■
Iceland	■	■	■	■	■	■	■	■	■	■	■	■
India	■	■	■	■	■	■	■	■	■	■	■	■
Indonesia	■	■	■	■	■	■	■	■	■	■	■	■
Ireland	■	■	■	■	■	■	■	■	■	■	■	■
Israel	■	■	■	□	□	□	■	■	■	■	■	■
Italy 2	■	■	■	■	■	■	■	■	■	■	■	■
Japan	■	■	■	■	■	■	■	■	■	■	■	■
Kenya	■	■	■	■	■	■	□	□	■	■	■	■
Korea	■	■	■	■	■	■	■	■	■	□	□	□
Latvia	■	■	■	□	□	□	■	■	■	■	■	■
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■
Luxembourg	■	■	■	■	■	■	■	■	■	■	■	■
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■
Malta	■	■	■	■	■	■	■	■	■	■	■	■
Mexico	■	■	■	■	■	■	■	■	■	□	□	□

Table A.37. Dispute resolution: Review procedures (continued)

Jurisdiction	Mechanisms available for taxpayers to challenge assessments									Taxpayers must first pursue internal review where an internal review is permissible		
	Internal review by tax administration			Independent review by external body			Independent review by a higher appellate court					
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Morocco	■	■	■	■	■	■	■	■	■	■	■	■
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■	□	□	□
Peru	■	■	■	■	■	■	■	■	■	■	■	■
Poland	■	■	■	■	■	■	■	■	■	■	■	■
Portugal	■	■	■	■	■	■	■	■	■	□	□	□
Romania	■	■	■	■	■	■	■	■	■	■	■	■
Saudi Arabia	■	■	■	□	□	□	■	■	■	■	■	■
Singapore	■	■	■	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	■	■	■	■	■	■	■	■
Slovenia	■	■	■	■	■	■	■	■	■	■	■	■
South Africa	■	■	■	■	■	■	■	■	■	■	■	□
Spain	■	■	■	■	■	■	■	■	■	□	□	□
Sweden	■	■	■	■	■	■	■	■	■	□	□	□
Switzerland	■	■	■	□	□	□	■	■	■	■	■	■
Thailand	■	■	■	□	□	□	■	■	■	■	■	■
Turkey	■	■	■	□	□	□	■	■	■	□	□	□
United Kingdom	■	■	■	■	■	■	■	■	■	□	□	□
United States	■	■	■	■	■	■	■	■	■	□	□	□

StatLink  <https://dx.doi.org/10.1787/888934312475>

■ Yes

□ No

1. Denmark: In Denmark, all disputes are handled by the Tax Appeals Agency, a body independent to the Danish Tax Administration but part of the Ministry of Taxation.
2. Italy: In relation to the question whether taxpayers must first pursue internal review where an internal review is permissible: For tax cases with a value of dispute below EUR 50 000, the taxpayer must first pursue an internal review. For cases with a value exceeding EUR 50 000, the taxpayer can directly ask for an independent review.

Table A.38. Dispute resolution: Number of cases

Jurisdiction	Tax cases under internal procedures						Tax cases under independent review by external bodies						Tax cases under independent review by a higher appellate court					
	No. of cases initiated in FY			No. of cases on hand at FY end			No. of cases initiated in FY			No. of cases on hand at FY end			No. of cases resolved			No. of cases resolved in favour of the administration in FY		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	110	127	91	51	64	34	493	1 023	232	493	1 023	5 510	1 484	882	604	1 037	631	376
Australia	23 483	27 016	21 892	4 681	6 174	6 422	385	370	377	575	637	612	15	12	24	11	9	20
Austria	90 388	89 516	86 915	36 863	34 587	34 899	14 524	14 897	12 079	30 321	31 071	30 934	D	D	D	D	D	D
Belgium ¹	44 048	49 120	59 968	20 133	24 011	32 482	1 543	2 780	2 774	863	1 497	5 385	2 889	2 619	2 263	2 323	2 392	2 048
Brazil	74 831	81 659	74 534	257 960	265 350	239 113	25 244	20 570	21 624	123 254	117 034	101 433	D	D	33	D	D	25
Bulgaria	2 902	1 996	1 854	883	985	418	1 214	999	821	400	298	521	884	503	515	687	417	406
Canada	79 088	68 338	65 531	149 155	127 398	116 518	4 374	4 417	3 999	11 849	12 377	12 628	198	111	128	85	105	79
Chile	4 656	3 586	3 438	1 721	1 778	851	419	482	661	1 857	1 686	2 319	267	283	174	204	194	48
China (People's Republic of)	1 078	1 063	1 243	224	221	262	822	817	718	D	D	D	D	D	D	D	D	D
Colombia	2 708	2 498	1 669	1 795	2 274	1 445	791	816	435	4 140	4 394	3 848	D	D	802	D	D	484
Costa Rica	D	D	1 004	D	D	749	310	407	332	1 984	1 694	1 401	738	707	611	336	319	327
Croatia	7 900	7 725	6 014	25 075	14 817	9 729							1 424	1 801	1 873	904	930	884
Cyprus	7 315	9 538	9 052	13 349	12 393	13 045	108	67	43	258	291	271	36	23	19	20	17	9
Czech Republic	6 192	5 173	7 446	3 351	3 161	6 182	1 014	834	820	2 368	2 205	1 966	429	557	422	203	246	251
Denmark							6 886	6 359	7 766	17 350	12 925	11 902	D	D	225	293	160	192
Estonia	272	214	230	17	9	18	172	161	126	224	189	168	146	136	103	128	120	93
Finland	114 700	151 200	159 300	68 800	167 400	170 600	D	D	D	D	D	D	D	D	D	979	1 080	D
France ²	2 857 411	3 049 066	2 673 358	230 305	218 029	208 798	21 089	19 549	16 022	36 669	35 354	31 883	293	294	221	200	177	134
Georgia	9 012	8 444	6 312	356	817	144	637	791	2 670	3 066	2 979	1 315	120	159	361	76	84	200
Germany	2 272 125	2 357 392	3 336 237	2 357 392	2 465 231	2 734 057	D	D	D	D	D	D	D	D	D	D	D	D
Greece	7 552	6 789	10 028	2 399	2 050	7 127	2 533	4 536	3 901	13 116	13 280	12 373	11	21	30	3	9	12
Hong Kong (China)	80 497	95 314	55 207	41 303	43 233	37 703	54	49	49	31	41	29	2	3	4	1	0	0
Hungary	4 472	4 330	3 753	630	421	366	1 015	1 032	888	974	949	950	285	185	134	224	140	97

Table A.38. Dispute resolution: Number of cases (continued)

Jurisdiction	Tax cases under internal procedures						Tax cases under independent review by external bodies						Tax cases under independent review by a higher appellate court					
	No. of cases initiated in FY			No. of cases on hand at FY end			No. of cases initiated in FY			No. of cases on hand at FY end			No. of cases resolved			No. of cases resolved in favour of the administration in FY		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Iceland	23 069	D	D	2 907	D	D	D	D	D	D	D	D	D	D	D	D	D	D
India	24 125	26 884	216 441	304 436	336 088	457 808	49 693	50 735	20 639	92 766	92 205	135 282	D	D	11 052	D	D	868
Indonesia	22 573	23 815	20 689	1 586	3 116	2 218	11 541	17 840	14 737	17 840	23 400	14 354	469	2 523	8 388	107	614	3 616
Ireland	7	12	15	1	4	6	1 689	1 495	1 039	3 459	3 370	3 021	1	5	5	0	3	5
Israel ³	1 329	1 474	1 372	1 161	953	907										1 040	1 150	90
Italy	107 231	97 221	71 792	27 625	31 712	45 451	104 322	85 468	70 167	223 482	197 611	197 293	5 306	3 903	3 633	3 460	2 566	2 601
Japan	4 767	5 147	3 922	3 012	3 086	2 649	199	181	223	199	203	210	106	76	82	98	74	78
Kenya	155	512	2 932	39	116	1 128	769	1 190	884	992	1 369	717			992			981
Korea ⁴	3 245	3 727	4 303	535	568	846	5 090	4 598	8 712	1 613	1 975	2 075	2 243	2 456	2 542	783	739	693
Latvia	679	563	1 053	114	62	41							D	D	325	395	357	300
Lithuania	237	174	205	22	22	12	133	92	299	12	10	29	134	146	70	69	108	67
Luxembourg	1 730	1 944	1 678	D	D	D	253	302	233	D	D	D	57	76	53	D	D	D
Malaysia	427	290	396	144	182	228	283	169	209	836	799	786	12	21	15	9	10	11
Malta	11	23	18	23	31	31	28	17	10	17	24	143	13	19	14	9	11	14
Mexico	13 163	11 896	11 344	3 295	4 167	4 046	26 446	23 856	18 675	52 860	54 644	57 093	68 103	58 499	51 796	16 606	15 873	10 232
Morocco	107 481	83 723	60 935	10 052	43 074	29 786	1 268	1 219	773	527	762	842	175	314	326	57	86	88
Netherlands	585 000	529 000	470 857	212 000	215 000	265 446	11 500	12 900	11 183	14 250	16 270	18 726	552	531	601	464	419	511
New Zealand	35	44	46	12	7	9	26	20	13	48	52	D	18	2	8	16	1	7
Norway	12 001	7 073	10 130	1 652	2 100	1 982	3 077	1 079	1 425	2 550	2 673	2 094	49	35	31	40	31	22
Peru	23 388	26 937	16 237	5 686	7 728	4 686	5 115	5 211	3 503	6 146	5 743	5 357	304	291	142	239	203	100
Poland	134 900	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Portugal	55 448	59 715	116 147	6 516	6 127	25 605	3 552	3 815	2 811	21 531	21 175	19 389	675	834	890	268	379	378
Romania	8 438	5 965	3 128	2 246	1 062	554	5 818	5 736	2 619	10 765	12 197	8 148	3 967	4 070	2 498	2 574	2 734	1 488
Saudi Arabia ⁵	1 068	11 517	18 620	211	7 467	5 351							D	D	61	D	D	59

Table A.38. Dispute resolution: Number of cases (continued)

Jurisdiction	Tax cases under internal procedures				Tax cases under independent review by external bodies				Tax cases under independent review by a higher appellate court									
	No. of cases initiated in FY		No. of cases on hand at FY end		No. of cases initiated in FY		No. of cases on hand at FY end		No. of cases resolved		No. of cases resolved in favour of the administration in FY							
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020						
Singapore	D	D	D	D	D	D	D	D	D	3	3	5	2	2	4			
Slovak Republic	6 514	6 702	5 150	2 632	2 738	382	978	1 588	1 340	573	1 164	D	444	464	371	329	316	238
Slovenia	19 224	20 886	9 968	4 130	3 636	1 415	4 964	5 217	5 389	3 378	2 982	2 941	484	558	521	383	412	327
South Africa	556 750	669 810	386 606	55 464	55 570	40 726	3 948	4 822	3 376	1 338	1 496	946	13	14	10	11	13	8
Spain	233 797	226 100	230 671	37 297	40 688	48 561	154 996	145 172	133 524	282 253	268 174	230 697	14 865	16 616	11 878	9 619	10 647	7 115
Sweden	155 481	155 378	141 991	14 589	12 525	40 950	15 006	13 132	11 278	8 313	8 052	7 297	2 023	1 955	2 863	D	D	D
Switzerland	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Thailand	814	1 121	1 235	1 121	1 235	1 375	D	D	D	D	D	D	D	D	D	D	D	D
Turkey	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	33 584	29 014	22 226	3 808	3 142	1 650	7 377	6 698	6 808	25 291	22 625	20 698	126	103	74	91	81	50
United States	92 430	85 286	57 573	58 643	70 010	54 554	D	D	D	D	D	D	359	360	22	13	19	22

StatLink  <https://dx.doi.org/10.1787/888934312494>**D** Data not available

1. Belgium: For 2020, the figures concerning “Tax cases under independent review by external bodies” and “Tax cases under independent review by a higher appellate court” only refer to cases handled by the General Administration of Taxation and the General Administration of Tax Collection and Recovery. They do not contain cases handled by the Special Tax Inspectorate.
2. France: The number of cases resolved in favour of the administration includes all decisions totally or partially favourable to the administration. The number of decisions partially favorable to the administration was 31 in 2018, 11 in 2019 and 10 in 2020.
3. Israel: The number of cases resolved in favour of the administration includes all decisions where at least one of the issues was ruled in favour of the tax administration
4. Korea: Figures related to “Tax cases under independent review by external bodies” only refer to cases dealt with by the tax tribunal. The number of cases resolved in favour of the administration refers to decisions where all issues were ruled in favour of the tax administration.
5. Saudi Arabia: Figures are at taxpayer level, some taxpayer may have multiple cases in a year.

Table A.39. Registration channels

Jurisdiction	Availability of registration channels for taxpayers ¹																	
	Online			Telephone			Email			Mail / post			In-person			Other		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	■	■	■	□	□	□	□	□	□	□	□	□	■	■	■	□	□	□
Australia	■	■	■	■	■	□	■	■	■	■	■	■	■	■	■	□	□	□
Austria	■	■	■	■	■	□	■	■	■	■	■	■	■	■	■	■	■	■
Belgium	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Brazil	■	■	■	■	■	□	■	■	■	■	■	■	■	■	■	■	■	■
Bulgaria	■	■	■	□	□	□	■	■	■	■	■	■	■	■	■	□	□	□
Canada	■	■	■	■	■	■	□	□	□	□	□	□	■	■	■	■	■	■
Chile	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□
China (People's Republic of)	■	■	■	□	□	□	□	□	□	□	□	□	■	■	■	□	□	□
Colombia	■	■	■	□	□	■	■	■	■	■	■	■	■	■	■	■	■	■
Costa Rica	■	■	■	□	□	□	□	□	□	□	□	□	■	■	■	□	□	■
Croatia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□
Cyprus	□	□	□	□	□	□	□	□	□	□	□	□	■	■	■	□	□	□
Czech Republic	■	■	■	□	□	□	□	□	□	□	□	□	■	■	■	□	□	□
Denmark	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Estonia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Finland	■	■	■	□	□	□	□	□	□	□	□	□	■	■	■	□	□	□
France	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□
Georgia	□	□	□	□	□	□	□	□	□	□	□	□	■	■	■	■	■	■
Germany	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□
Greece	□	□	□	□	□	□	□	□	□	□	□	□	■	■	■	□	□	□
Hong Kong (China)	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Hungary	■	■	■	□	□	□	□	□	□	□	□	□	■	■	■	□	□	□
Iceland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□
India	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□
Indonesia	■	■	■	□	□	□	□	□	□	□	□	□	■	■	■	□	□	□
Ireland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□

Table A.39. Registration channels (continued)

Jurisdiction	Availability of registration channels for taxpayers ¹																		
	Online			Telephone			Email			Mail / post			In-person			Other			
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Israel	■	■	■	□	□	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Italy	■	■	■	□	□	■	□	□	□	■	■	■	■	■	■	■	■	■	■
Japan	■	■	■	□	□	□	■	■	■	■	■	■	■	■	■	■	■	■	■
Kenya	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Korea	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Latvia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Luxembourg	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Malta	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Morocco	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Peru	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Poland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Romania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Saudi Arabia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Singapore	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Slovenia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
South Africa	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Switzerland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.39. Registration channels (continued)

Jurisdiction	Availability of registration channels for taxpayers ¹																	
	Online			Telephone			Email			Mail / post			In-person			Other		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Thailand	■	■	■	■	■	□	■	■	■	■	■	■	■	■	■	■	■	■
Turkey	■	■	■	□	□	■	■	■	■	■	□	■	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States ²	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

StatLink  <https://dx.doi.org/10.1787/888934312513>

- Yes
□ No

1. Note: The registration channels may not be available for all tax types or taxpayer segments.

2. United States: Registration only applies to those who seek an Individual Taxpayer Identification Number (ITIN). Only individuals who are unable to obtain a Social Security number are eligible for an ITIN.

Table A.40. Incoming service contacts: Monitoring and number of contacts by channel (online, digital assistance, telephone)

Jurisdiction	Administration monitors incoming service contacts			No. of incoming service contacts by channel								
	2018	2019	2020	Online via taxpayer account			Digital assistance (e.g. chat, digital assistant)			Telephone call		
				2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	■	■	■	D	D	901 734	16 460	24 410	6 050	356 549	357 950	263 838
Australia	■	■	■	D	D	1 064 959	1 544 615	1 460 361	2 212 602	7 820 527	7 810 586	9 971 723
Austria	■	■	■	22 400	18 800	5 600 000	0	6 000	650 000	5 400 000	4 800 000	5 000 000
Belgium	■	■	■	8 437 163	12 054 383	16 867 354	0	0	0	1 947 061	2 193 188	2 439 726
Brazil	■	■	■	180 309 571	230 356 664	256 052 055	0	49 492	1 071 861	5 208 364	5 315 212	0
Bulgaria	■	■	■	24 901 400	25 372 787	26 440 110	D	D	D	435 941	485 318	704 162
Canada	■	■	■	9 343 757	11 051 847	14 739 562	16 198	17 441	16 850	42 229 821	32 009 786	24 306 864
Chile	■	■	■	1 673 589	1 595 237	2 041 489	19 650	62 714	72 350	1 296 097	1 262 856	2 184 042
China (People's Republic of)	■	■	■	D	D	D	167 300	10 094 000	16 360 000	52 803 793	62 668 617	67 010 000
Colombia	■	■	■	83 827	112 230	D	443 823	528 727	1 682 711	833 169	1 358 794	1 552 521
Costa Rica	■	■	■	0	0	28 473	0	0	57 233	76 046	94 826	92 460
Croatia	■	■	■	249 954	369 047	563 474	18 018	20 205	59 923	28 442	23 101	21 643
Cyprus	□	□	□									
Czech Republic	■	■	■	D	D	D	D	D	D	13 227	12 173	40 865
Denmark	■	■	■	53 420 000	65 420 000	32 388 384	63 665	106 095	128 891	3 003 115	3 489 083	4 415 271
Estonia	■	■	■	D	26 361	34 216	D	D	D	258 121	221 594	234 843
Finland	■	■	■	D	19 750 000	25 400 000	289 300	315 300	548 828	3 339 300	3 526 600	2 935 756
France	■	■	■	7 220 376	8 203 596	11 000 000	20 218	89 647	134 423	10 483 916	12 657 632	15 500 000
Georgia	■	■	■	193 962	232 832	542 040	D	D	8 259	315 400	351 447	387 602
Germany	□	□	□									
Greece	■	■	■	92 719	78 720	133 568	0	0	0	428 654	459 942	432 038
Hong Kong (China)	■	■	■	3 521 335	4 350 789	7 185 617	0	0	0	1 441 615	1 505 263	1 756 566
Hungary	■	■	■	13 214 068	13 699 999	11 035 936	D	D	D	1 040 657	1 022 101	1 620 265
Iceland ¹	■	■	■	D	D	D	D	D	D	197 771	257 077	365 657
India	■	■	■	D	24 278	14 387	D	68 881	19 580	D	1 295 867	1 198 602
Indonesia	■	■	■	0	0	D	49 675	95 187	259 894	721 910	702 999	471 686

Table A.40. Incoming service contacts: Monitoring and number of contacts by channel (online, digital assistance, telephone) (continued)

Jurisdiction	Administration monitors incoming service contacts			No. of incoming service contacts by channel								
	2018	2019	2020	Online via taxpayer account			Digital assistance (e.g. chat, digital assistant)			Telephone call		
				2018	2019	2020	2018	2019	2020	2018	2019	2020
Ireland	■	■	■	18 907 541	19 432 158	23 512 478	7 280	9 997	14 907	2 244 965	2 480 858	1 419 330
Israel	■	■	■	165 593	359 647	1 572 842	D	D	D	2 131 491	2 009 532	719 794
Italy	■	■	■	1 286 000	1 400 000	720 000	D	D	D	2 409 000	2 372 000	2 268 000
Japan	■	■	■	D	D	D	D	D	370 000	5 440 000	5 440 000	5 110 000
Kenya	■	■	■	D	41 290	54 629	47 057	631 863	219 643	337 625	294 084	381 426
Korea	■	■	■	287 027	360 210	470 846	D	D	D	4 406 554	4 447 252	4 341 859
Latvia	■	■	■	D	D	D	0	0	60 950	399 776	327 675	470 487
Lithuania ²	■	■	■	23 744	24 252	28 516	831	6 878	36 025	978 832	827 223	1 525 234
Luxembourg	□	□	□									
Malaysia	■	■	■	134 136	211 600	171 660	0	33 051	290 288	425 580	499 507	433 497
Malta	■	■	■	D	D	D	D	D	D	175 113	220 768	253 431
Mexico	■	■	■	D	0	3 604	5 092 719	4 261 576	2 968 647	6 012 808	4 345 061	5 430 618
Morocco	■	■	■	D	D	D	11 860	15 245	8 249	73 351	70 404	94 631
Netherlands ³	■	■	■	0	0	0	0	0	0	12 963 000	11 704 000	10 323 000
New Zealand	■	■	■	28 530 512	27 034 249	30 613 509	0	0	D	4 228 286	4 349 209	4 105 918
Norway	■	■	■	428 054	449 953	544 090	193 575	320 186	442 837	2 246 000	2 362 000	2 412 578
Peru	■	■	■	29 544 990	33 946 553	34 764 132	339 238	233 057	759 985	3 227 537	3 303 019	3 286 420
Poland	■	■	■	0	0	162 001	4 925	33 506	D	1 612 755	1 691 237	25 696 000
Portugal	■	■	■	471 278	532 813	1 981 252	D	D	532 074	1 768 673	1 870 569	4 491 436
Romania	■	■	■	D	D	D	0	0	0	410 710	402 052	505 417
Saudi Arabia	■	■	■	0	89 869	657 787	100 684	22 164	228 881	851 577	967 882	1 251 674
Singapore	■	■	■	14 965 969	16 249 146	19 862 453	D	399 860	511 746	1 255 206	904 287	770 676
Slovak Republic	■	■	■	0	0	0	203 893	758 906	664 396	223 292	286 250	242 661
Slovenia	□	□	□									
South Africa	■	■	■	0	0	0	255 278	199 436	168 637	4 638 114	4 347 345	0
Spain	■	■	■	3 909 413	2 970 458	2 594 063	D	D	1 181 176	11 823 078	8 509 019	6 621 063

Table A.40. Incoming service contacts: Monitoring and number of contacts by channel (online, digital assistance, telephone) (continued)

Jurisdiction	Administration monitors incoming service contacts			No. of incoming service contacts by channel								
	2018	2019	2020	Online via taxpayer account		Digital assistance (e.g. chat, digital assistant)		Telephone call				
				2018	2019	2020	2018	2019	2020			
Sweden	■	■	■	0	0	35 573	97 682	436 725	412 129	4 997 086	4 940 329	4 844 796
Switzerland	■	■	■	D	D	D	D	D	D	D	D	D
Thailand	■	■	■	D	D	D	D	D	5 174 217	441 759	377 173	383 483
Turkey	■	■	■	D	D	0	D	D	0	932 658	966 902	634 585
United Kingdom	■	■	■	5 567 939	4 058 969	3 571 878	1 479 386	1 419 856	1 190 824	46 745 705	42 691 993	41 631 930
United States	■	■	■	440 658 352	531 483 065	780 970 291	0	0	0	65 606 011	58 613 382	58 450 641

StatLink  <https://dx.doi.org/10.1787/888934312532>

■ Yes

□ No

D Data not available

1. Iceland: The increase in telephone calls in 2019 is a result of the transfer of the tax collection function from the customs authority to the tax authority.
2. Lithuania: For 2018 and 2019, online via taxpayer account also includes incoming contact via email and mail/post.
3. Netherlands: For 2018 and 2019, incoming contacts refer to the whole revenue administration (incl. customs and benefits).

Table A.4I. Incoming service contacts: Number of contacts by channel (e-mail, mail / post, in-person)

Jurisdiction	No. of incoming service contacts by channel								
	E-mail			Mail / post			In-person		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	335 529	292 583	689 486	D	D	D	4 546 497	3 933 620	799 851
Australia	D	D	271 804	D	D	1 279 893	151 849	114 455	89 952
Austria	D	D	D	D	D	D	2 300 000	2 500 000	2 000 000
Belgium ¹	120 808	139 640	161 839	D	D	D	99 539	619 445	262 016
Brazil	1 636 315	1 600 570	3 755 904	D	D	D	14 673 382	13 625 710	5 434 693
Bulgaria	28 695	44 141	47 127	D	D	D	2 444 858	2 346 646	2 625 593
Canada	0	0	0	D	D	32 171	D	D	13
Chile	D	D	D	D	D	D	2 060 209	1 660 452	1 899 235
China (People's Republic of)	D	D	D	D	D	D	D	D	D
Colombia	0	0	1 166 363	D	D	D	2 507 238	2 441 090	592 666
Costa Rica	34 500	54 486	66 890	5 539	8 605	20 180	204 360	152 336	75 143
Croatia	D	D	D	D	D	D	D	D	D
Cyprus									
Czech Republic	D	D	D	D	D	D	D	D	D
Denmark	574 387	642 269	841 326	11 798	8 121	8 270	96 960	98 441	70 931
Estonia	56 863	55 792	59 645	15 653	18 383	13 941	103 594	108 901	107 060
Finland	D	D	D	D	D	D	658 700	588 600	281 004
France	4 704 668	5 810 360	6 200 000	D	D	D	13 834 812	12 915 008	4 850 000
Georgia	17 576	12 429	46 326	16 777	21 246	28 167	298 808	313 682	551 330
Germany									
Greece	1 517	4 458	5 146	D	D	D	D	D	D
Hong Kong (China)	230 670	207 991	278 055	644 928	688 300	695 236	243 756	268 299	251 278
Hungary	33 036	30 102	44 242	9 961	8 165	8 181	2 363 887	2 279 624	1 530 183
Iceland	D	D	D	D	D	D	D	D	D
India	D	119 263	99 431	D	916 460	930 493	D	D	D
Indonesia	56 470	81 408	188 970	0	0	220 556	0	0	D
Ireland	1 743 439	1 914 646	2 917 148	1 163 922	1 088 844	868 070	410 276	393 168	93 242
Israel	D	D	673 733	D	D	246 895	D	D	476 273

Table A.41. Incoming service contacts: Number of contacts by channel (e-mail, mail / post, in-person) (continued)

Jurisdiction	No. of incoming service contacts by channel											
	E-mail			Mail / post			In-person					
	2018	2019	2020	2018	2019	2020	2018	2019	2020			
Italy	57 000	69 000	80 428	D	D	D	10 335 000	11 905 000	4 773 000			
Japan	410	485	636	D	D	D	D	D	D			
Kenya	222 333	239 853	350 812	D	D	D	1 472 785	1 426 575	1 918 882			
Korea	0	0	D	0	0	D	D	D	D			
Latvia	D	D	D	D	D	D	213 536	267 274	67 871			
Lithuania	D	D	7 163	D	D	0	D	D	207 575			
Luxembourg												
Malaysia	20 972	40 498	179 782	6 863	791	0	3 413 906	3 504 972	2 529 241			
Malta	33 048	58 169	52 146	D	D	D	47 244	56 651	35 842			
Mexico	D	D	D	D	D	D	D	D	62 900			
Morocco	117 519	78 696	59 465	D	D	D	D	D	D			
Netherlands ²	0	0	0	6 222 000	6 091 000	6 991 000	57 000	50 000	7 000			
New Zealand	D	D	D	474 538	306 454	452 876	133 427	111 118	208 286			
Norway	487 636	555 620	657 179	811 274	730 247	603 135	485 407	362 934	130 880			
Peru	0	0	0	0	0	0	8 510 666	8 773 990	3 012 342			
Poland	28 684	45 127	D	30 590	30 482	D	D	D	4 363 376			
Portugal	D	D	D	D	D	D	9 839 849	9 690 223	3 009 568			
Romania	54 106	45 931	47 441	7 895	7 221	8 580	4 056 928	3 683 811	2 095 587			
Saudi Arabia	7 241	39 793	14 080	0	0	0	100 025	27 356	206 294			
Singapore	477 786	473 640	442 246	191 732	164 810	92 004	104 273	62 491	51 183			
Slovak Republic	95 146	117 697	91 861	368	289	224	20	20	20			
Slovenia												
South Africa	758 825	723 749	0	0	0	0	4 914 350	6 536 253	1 942 488			
Spain	D	D	D	D	D	D	13 386 481	12 733 067	4 852 295			
Sweden	475 369	463 393	556 517	D	D	D	3 356 718	3 142 528	1 275 048			
Switzerland	D	D	D	D	D	D	D	D	D			
Thailand	D	D	D	D	D	D	D	D	D			

Table A.41. Incoming service contacts: Number of contacts by channel (e-mail, mail / post, in-person) (continued)

Jurisdiction	No. of incoming service contacts by channel								
	E-mail			Mail / post			In-person		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Turkey	42 626	49 417	76 159	D	D	0	D	D	216
United Kingdom	D	D	D	18 180 451	19 029 213	17 293 593	D	D	D
United States	0	0	0	7 282 176	6 995 510	4 915 089	2 194 650	2 359 217	1 069 275

StatLink  <https://dx.doi.org/10.1787/888934312551>

D Data not available

1. Belgium: For 2018, in-person contacts only refers to the period September to December 2018.
2. Netherlands: For 2018 and 2019, incoming contacts refer to the whole revenue administration (incl. customs and benefits).

Table A.42. Pre-fill of tax returns - income information

Jurisdiction	Administrations pre-fills PIT returns or assessments			Categories of third party information used to pre-fill PIT returns or assessments															
	2018	2019	2020	Taxpayer personal information			Wage and salary		Pension		Interest		Dividends		Capital gains / losses		Other income		
				2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Argentina	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Australia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Austria	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Belgium	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Brazil	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Bulgaria	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Canada	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Chile	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
China (People's Republic of)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Colombia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Costa Rica	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Croatia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Cyprus	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Czech Republic	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Denmark	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Estonia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Finland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
France	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Georgia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Germany	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Greece	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Hong Kong (China)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Hungary	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Iceland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
India	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Table A.42. Pre-fill of tax returns – income information (continued)

Jurisdiction	Administrations pre-fills PIT returns or assessments						Categories of third party information used to pre-fill PIT returns or assessments																				
	2018		2019		2020		Taxpayer personal information			Wage and salary			Pension			Interest			Dividends			Capital gains / losses			Other income		
	2018	2019	2018	2019	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020		
Indonesia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Ireland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Israel	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Italy	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Japan	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	
Kenya	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Korea	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Latvia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Luxembourg	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Malta	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Morocco	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Norway	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Peru	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Poland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Romania	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	
Saudi Arabia	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	
Singapore	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Slovak Republic	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	
Slovenia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
South Africa	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	

Table A.42. Pre-fill of tax returns – income information (continued)

Jurisdiction	Categories of third party information used to pre-fill PIT returns or assessments																		
	Administrations pre-fills PIT returns or assessments			Taxpayer personal information		Wage and salary		Pension		Interest		Dividends		Capital gains / losses		Other income			
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Spain	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Switzerland	■	■	■	■	■	■													
Thailand	□	□	□																
Turkey	■	■	■				■	■	■	■	■	■	■	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	□	□	□				■	■	■										

StatLink  <https://dx.doi.org/10.1787/888934312570>

■ Yes
□ No

Table A.43. Pre-fill of tax returns - expense information

Categories of expense information used to pre-fill PIT returns or assessments
Note: For ISORA 2021, the question underlying this table has changed. Data from ISORA 2020 (fiscal years 2018 and 2019) may therefore not be directly comparable with data from ISORA 2021 (fiscal year 2020).
As a result, the data for fiscal years 2018 and 2019 have not been included.

Jurisdiction	Donations	School and university fees	Childcare expenses	Certain insurance premiums	Health and medical expenses (other than insurance premiums)	Pension/retirement contributions and savings	Interest on loans and mortgages	Other expenses
	2020	2020	2020	2020	2020	2020	2020	2020
Argentina				■		■		
Australia	■	■			■			■
Austria	■			■				■
Belgium	■			■			■	
Brazil					■			
Bulgaria								
Canada		■				■		
Chile	■					■	■	
China (People's Republic of)	■	■	■	■			■	
Colombia				■	■	■		
Costa Rica								
Croatia								
Cyprus								
Czech Republic								
Denmark	■			■		■	■	■
Estonia	■	■	■	■		■	■	
Finland							■	
France			■					■
Georgia								
Germany				■				
Greece		■	■	■	■		■	
Hong Kong (China)								
Hungary								
Iceland						■	■	
India								
Indonesia								
Ireland	■	■			■	■		■
Israel								
Italy	■	■	■	■	■	■	■	■
Japan								
Kenya				■		■	■	■
Korea	■	■	■	■	■	■	■	
Latvia	■	■		■	■	■		■

Table A.43. Pre-fill of tax returns – expense information (*continued*)

Categories of expense information used to pre-fill PIT returns or assessments
Note: For ISORA 2021, the question underlying this table has changed. Data from ISORA 2020 (fiscal years 2018 and 2019) may therefore not be directly comparable with data from ISORA 2021 (fiscal year 2020).
As a result, the data for fiscal years 2018 and 2019 have not been included.

Jurisdiction	Donations	School and university fees	Childcare expenses	Certain insurance premiums	Health and medical expenses (other than insurance premiums)	Pension/retirement contributions and savings	Interest on loans and mortgages	Other expenses
	2020	2020	2020	2020	2020	2020	2020	2020
Lithuania		■		■				
Luxembourg								
Malaysia		■		■	■	■		■
Malta		■	■	■		■		
Mexico	■	■		■	■	■	■	■
Morocco								
Netherlands				■			■	■
New Zealand								
Norway	■		■	■		■	■	■
Peru	■				■			■
Poland								
Portugal	■	■	■	■	■	■	■	
Romania								
Saudi Arabia								
Singapore	■			■		■		■
Slovak Republic								
Slovenia			■	■		■		
South Africa	■	■			■			
Spain	■					■	■	■
Sweden							■	
Switzerland								
Thailand								
Turkey								
United Kingdom								
United States								

StatLink  <https://dx.doi.org/10.1787/888934312589>

■ Yes

□ No

Table A.44. Number of returns received by tax type

Jurisdiction	Corporate income tax			Personal income tax			Value added tax		
	Total number of returns received by tax type			Personal income tax			Value added tax		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	326 584	261 089	257 640	1 172 916	940 260	878 875	13 432 257	13 214 411	13 079 952
Australia	D	D	D	D	D	D	D	D	D
Austria	148 649	154 926	136 851	6 015 147	6 295 095	6 065 329	4 828 966	4 941 844	4 932 097
Belgium	493 613	507 780	505 300	6 900 898	6 964 838	6 914 043	3 635 608	3 710 883	3 809 992
Brazil	1 333 482	1 282 372	1 351 239	28 800 842	30 011 981	34 168 569	12 523 352	12 408 838	12 841 358
Bulgaria	364 745	375 828	413 702	649 174	641 382	604 064	3 553 894	3 686 355	3 853 252
Canada	2 389 695	2 425 961	2 547 687	28 868 603	31 243 958	29 711 995	7 599 862	7 923 761	7 842 037
Chile	1 399 991	1 406 406	1 460 353	2 685 049	2 718 922	3 072 262	15 673 643	16 186 920	16 832 328
China (People's Republic of)	19 833 366	23 081 707	D	D	D	D	304 220 122	333 828 765	D
Colombia	571 205	500 511	559 874	3 366 185	3 692 756	3 988 099	1 408 385	1 451 214	1 297 421
Costa Rica	134 698	130 935	127 262	341 168	327 589	292 857	964 902	1 806 694	4 419 614
Croatia	139 779	141 356	145 993	113 312	119 987	123 713	1 523 538	1 588 715	1 627 833
Cyprus	118 318	107 277	108 861	310 121	305 804	315 093	328 618	336 359	338 685
Czech Republic	548 490	559 948	562 967	2 371 721	2 404 445	2 396 826	4 508 409	4 735 527	4 902 839
Denmark	311 000	317 000	320 602	4 629 575	4 649 747	D	1 582 150	1 605 347	1 628 586
Estonia	1 368 509	1 281 689	1 141 433	667 695	741 621	748 608	1 319 959	1 348 578	1 419 745
Finland	298 200	311 700	316 100	5 409 100	5 429 000	5 372 000	3 940 400	3 968 500	4 048 000
France	2 334 384	2 563 455	2 555 000	38 074 285	38 281 207	39 601 098	24 573 753	25 302 268	D
Georgia	673 085	750 320	785 723	1 365 603	1 724 593	1 763 012	684 491	736 326	760 187
Germany	1 108 000	1 201 000	1 250 000	27 197 000	28 457 000	29 244 000	5 905 000	5 893 000	6 416 000
Greece	250 199	262 277	275 029	6 397 748	6 488 325	6 514 218	4 623 961	4 706 999	4 847 246
Hong Kong (China)	428 798	497 771	497 778	2 960 791	3 021 466	3 052 309			
Hungary	461 367	445 869	426 135	5 123 901	5 152 726	5 159 480	4 101 097	4 240 752	4 244 313
Iceland	37 111	40 019	41 393	293 528	293 528	294 381	151 074	151 037	151 260
India	D	843 552	836 469	D	62 346 872	63 973 630			
Indonesia	D	D	D	D	D	D	D	D	D
Ireland	177 270	148 610	170 447	599 644	214 818	607 587	1 144 666	1 223 368	1 099 639
Israel	189 646	204 129	183 610	1 124 534	1 200 635	1 159 091	4 214 865	4 332 541	4 470 373

Table A.44. Number of returns received by tax type (continued)

Jurisdiction	Corporate income tax			Total number of returns received by tax type			Value added tax		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
				2018	2019	2020	2018	2019	2020
Italy	1 488 000	1 599 000	1 563 000	29 258 000	30 123 000	29 969 000	5 172 000	5 334 000	4 531 000
Japan	D	D	D	D	D	D	D	D	D
Kenya	220 698	235 067	653 072	3 503 551	3 277 406	12 074 017	1 888 780	2 071 280	11 345 596
Korea	740 828	787 788	849 782	7 445 000	8 094 000	D	6 478 314	6 753 201	7 108 952
Latvia	95 055	177 225	167 246	906 581	1 056 024	934 519	750 772	741 293	733 589
Lithuania	201 133	180 899	192 708	1 876 841	2 243 408	1 601 779	872 040	899 679	946 333
Luxembourg	80 369	100 593	89 747	232 389	253 503	264 679	353 634	336 211	345 422
Malaysia	365 205	377 772	303 871	3 491 984	3 710 425	3 751 650			
Malta	D	D	D	D	D	D	D	D	D
Mexico	1 105 421	1 195 093	1 092 837	7 951 260	8 460 275	8 769 775	D	D	D
Morocco	271 008	265 294	282 112	307 527	197 867	592 707	1 909 391	1 901 918	1 958 973
Netherlands	785 900	814 800	841 400	12 078 000	12 676 000	12 665 000	8 839 000	9 276 000	9 147 000
New Zealand	365 623	374 058	D	4 857 489	D	D	3 073 003	2 985 024	D
Norway	332 884	342 699	386 471	4 720 382	4 943 249	4 990 587	1 764 146	1 815 836	1 563 377
Peru	741 194	753 153	806 730	568 766	591 818	580 311	11 323 819	11 839 980	12 103 752
Poland	911 148	967 080	876 714	57 070 840	59 353 666	75 773 172	25 595 161	26 610 582	26 529 972
Portugal	500 042	509 040	526 090	5 356 971	5 412 731	5 503 363	3 682 012	3 827 648	3 942 718
Romania	3 844 320	4 063 643	3 961 845	1 012 139	1 308 142	1 126 929	3 003 869	3 136 797	3 253 047
Saudi Arabia	5 196	6 816	6 937				474 156	678 162	868 022
Singapore	176 822	189 607	199 277	2 150 000	2 213 000	1 859 665	407 858	414 892	414 892
Slovak Republic	257 886	264 432	270 018	948 224	940 661	897 050	1 836 299	1 941 083	2 016 301
Slovenia	107 524	107 134	107 437	54 966	50 899	46 188	843 540	883 484	896 603
South Africa	1 003 823	1 340 952	1 265 358	6 474 665	7 017 599	5 631 425	3 440 647	3 760 303	3 100 109
Spain	1 653 380	1 682 945	1 714 413	20 636 339	21 137 393	21 546 512	14 215 612	14 473 327	14 532 423
Sweden	744 126	763 533	788 177	7 911 356	8 006 184	8 092 962	4 783 441	4 837 355	4 870 841
Switzerland	D	D	D	D	D	D	D	D	D
Thailand	5 575 193	5 920 140	6 328 009	11 460 408	11 838 170	6 270 291	7 365 532	7 670 424	7 991 714

Table A.44. Number of returns received by tax type (continued)

Jurisdiction	Total number of returns received by tax type								
	Corporate income tax			Personal income tax			Value added tax		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Turkey	3 685 603	3 890 881	4 102 073	10 918 595	10 935 043	12 582 254	30 584 690	31 481 869	33 718 428
United Kingdom	2 752 759	2 950 429	2 922 215	11 846 309	11 879 890	13 069 798	8 605 052	8 703 733	4 379 341
United States	2 127 673	2 146 904	1 819 301	152 937 949	154 094 555	157 195 302			

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D Data not available

Table A.45. Tax return receipt channels: Corporate income tax

Jurisdiction	Number of returns received by tax type and channel: Corporate income tax																	
	Paper returns						Electronic returns						Other					
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020			
Argentina	0	0	0	0	0	0	0	0	0	0	0	0	326 584	261 089	257 640	0	0	0
Australia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Austria	5 392	5 871	3 559	0	0	0	0	0	0	0	0	0	143 257	149 055	133 292	0	0	0
Belgium	3 997	3 162	682	0	0	0	0	0	0	0	0	0	489 616	504 618	504 618	0	0	0
Brazil	0	0	0	0	0	0	0	0	0	0	0	0	1 333 482	1 282 372	1 351 239	0	0	0
Bulgaria	0	0	42	0	0	0	0	0	0	0	0	0	364 745	375 828	413 660	0	0	0
Canada	239 570	214 163	189 254	0	0	0	0	0	0	0	0	0	2 150 125	2 211 798	2 358 433	0	0	0
Chile	4 293	3 660	1 287	0	0	0	0	0	0	863 206	962 594	1 049 479	532 492	440 152	409 587	0	0	0
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	956	240	451	0	0	0	0	0	0	0	0	0	570 249	500 271	559 423	0	0	0
Costa Rica	0	0	0	0	0	0	0	0	0	0	0	0	134 698	130 935	127 262	0	0	0
Croatia	5 233	3 948	3 352	0	0	0	0	0	0	0	0	0	134 546	137 408	142 641	0	0	0
Cyprus	3 672	3 716	4 706	0	0	0	0	0	0	0	0	0	114 646	103 561	104 155	0	0	0
Czech Republic	42 307	41 321	38 932	0	0	0	0	0	0	0	0	0	506 183	518 627	524 035	0	0	0
Denmark	0	0	0	0	0	0	0	0	0	0	0	0	311 000	317 000	320 602	0	0	0
Estonia	2 961	2 210	1 721	0	0	0	0	0	0	1 365 548	1 279 479	1 139 712	0	0	0	0	0	0
Finland	28 300	20 700	14 700	0	0	0	0	0	0	269 900	291 000	301 400	0	0	0	0	0	0
France	52 562	144 610	15 000	0	0	0	0	0	0	0	0	0	2 281 822	2 418 845	2 540 000	0	0	0
Georgia	0	0	3	0	0	0	0	0	0	0	0	0	673 085	750 320	785 720	0	0	0
Germany	91 000	51 000	90 000	0	0	0	0	0	0	1 017 000	1 150 000	1 160 000	0	0	0	0	0	0
Greece	676	509	380	0	0	0	0	0	0	0	0	274 649	249 523	261 768	0	0	0	0
Hong Kong (China)	425 274	494 871	495 890	0	0	0	0	0	0	0	0	0	3 524	2 900	1 888	0	0	0
Hungary	2 912	1 317	900	0	0	0	0	0	0	0	0	0	458 455	444 552	425 235	0	0	0
Iceland	167	200	210	0	0	0	0	0	0	36 944	39 819	0	0	0	41 183	0	0	0

Table A.45. Tax return receipt channels: Corporate income tax (continued)

Jurisdiction	Number of returns received by tax type and channel: Corporate income tax															
	Paper returns						Electronic returns						Other			
	2018	2019	2020	2018	2019	2020	Fully pre-filled, deemed acceptance	Fully pre-filled, confirmation required	Partially pre-filled with income and/or expense information	Not pre-filled or pre-filled only with taxpayer personal information	2018	2019	2020	2018	2019	2020
India	0	0	0	0	0	0	0	0	0	0	D	843 552	836 469	0	0	0
Indonesia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Ireland	177	95	113	0	0	0	0	0	177 093	148 515	170 334	0	0	0	0	0
Israel	3 091	1 804	833	0	0	0	0	0	0	0	0	186 555	202 325	182 777	0	0
Italy	0	0	0	0	0	0	0	0	0	0	0	1 488 000	1 599 000	1 563 000	0	0
Japan	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	0	0	0	0	0	0	0	0	0	0	0	220 698	235 067	653 072	0	0
Korea	5 745	5 428	4 897	0	0	0	0	0	0	0	0	735 083	782 360	844 885	0	0
Latvia	647	719	54	0	0	0	0	0	0	0	0	94 408	176 506	167 192	0	0
Lithuania	0	0	0	0	0	0	0	0	0	0	0	201 133	180 899	192 708	0	0
Luxembourg	9 465	10 540	11 323	0	0	0	0	0	0	0	0	70 904	90 053	78 424	0	0
Malaysia	0	0	0	0	0	0	0	0	0	0	0	365 205	377 772	303 871	0	0
Malta	281	0	582	D	D	D	D	D	D	D	D	31 657	11 555	31 431	D	D
Mexico	0	0	0	0	0	0	0	0	0	0	0	1 105 421	1 195 093	1 092 837	0	0
Morocco	261	239	213	0	0	0	0	0	0	0	0	270 747	265 055	281 899	0	0
Netherlands	0	0	0	0	0	0	0	0	0	0	0	785 900	814 800	841 400	0	0
New Zealand	23 263	18 138	20 665	0	0	0	0	0	0	0	0	342 360	355 920	393 118	0	0
Norway	8 606	5 159	21	0	0	0	0	0	0	0	0	324 278	337 540	386 450	0	0
Peru	0	0	0	0	0	0	0	0	0	0	0	741 194	753 153	806 730	0	0
Poland ¹	248 207	55 502	64 611	0	0	0	0	0	662 941	911 578	812 103	0	0	0	0	0
Portugal	0	0	0	258	206	0	0	0	499 784	508 834	526 090	0	0	0	0	0
Romania	256 798	200 028	134 121	0	0	0	0	0	0	0	0	3 587 522	3 863 615	3 827 724	0	0
Saudi Arabia	0	0	0	0	0	0	0	0	0	0	0	5 196	6 816	6 937	0	0
Singapore	53 914	41 588	18 178	0	0	0	0	0	0	148 019	181 099	122 908	0	0	0	0
Slovak Republic	18 075	16 532	15 083	0	0	0	0	0	0	0	0	239 811	247 900	254 935	0	0

Table A.45. Tax return receipt channels: Corporate income tax (continued)

Jurisdiction	Number of returns received by tax type and channel: Corporate income tax																		
	Paper returns						Electronic returns						Other						
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020				
Slovenia	2	2	0	0	0	0	0	0	0	0	0	0	107 522	107 132	107 437	0	0	0	
South Africa	4 231	3 312	2 542	0	0	0	999 592	1 337 640	1 262 816	0	0	0	0	0	0	0	0	0	0
Spain	0	0	0	0	0	0	0	0	0	0	0	0	1 653 380	1 682 945	1 714 413	0	0	0	
Sweden ²	406 160	380 457	410 363	0	0	0	337 966	383 076	377 814	0	0	0	0	0	0	0	0	0	0
Switzerland	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Thailand	3 048 087	2 908 497	2 656 599	0	0	0	0	0	0	0	0	0	2 527 106	3 011 643	3 671 410	0	0	0	
Turkey	4 557	4 903	3 490	0	0	0	0	0	0	0	0	0	3 681 046	3 885 978	4 098 583	0	0	0	
United Kingdom ³	24 495	23 913	18 632	0	0	0	0	0	0	0	0	0	2 728 264	2 926 516	2 903 583	0	0	0	
United States	778 224	750 031	385 518	0	0	0	0	0	0	0	0	0	1 349 449	1 396 873	1 433 783	0	0	0	

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1. Poland: All returns that are filed electronically are included in category "Partially pre-filled" as it is not possible to distinguish between the different e-filing categories.
2. Sweden: All returns that are filed electronically are included in category "Partially pre-filled" as it is not possible to distinguish between the different e-filing categories.
3. United Kingdom: All returns that are filed electronically are included in category "Not pre-filled" as it is not possible to distinguish between partially pre-filled and not pre-filled returns.

Table A.46. Tax return receipt channels: Personal income tax

Jurisdiction	Number of returns received by tax type and channel: Personal income tax																		
	Paper returns						Electronic returns						Other						
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020			2018	2019	2020		
Argentina	0	0	0	0	0	0	0	0	0	0	0	0	1 172 916	940 260	878 875	0	0	0	
Australia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Austria	1 256 652	1 176 482	952 246	1 255 936	1 495 799	1 680 837	0	0	0	1 749 386	1 883 596	3 014 803	1 753 173	1 739 218	417 443	0	0	0	0
Belgium	691 209	572 646	433 942	2 424 000	2 410 506	2 457 948	0	0	0	3 752 889	3 954 401	4 003 908	0	0	0	32 800	27 285	18 245	0
Brazil	0	0	0	0	0	0	0	0	0	0	0	0	28 800 842	30 011 981	0	0	0	0	0
Bulgaria	381 387	340 514	140 083	0	0	0	0	0	0	0	0	0	267 787	300 868	64 853	0	0	0	0
Canada	4 115 871	3 943 400	3 485 808	0	0	0	0	0	0	12 120 883	14 694 697	16 183 732	12 631 849	12 605 861	10 042 455	0	0	0	0
Chile	3 931	3 394	1 091	0	0	0	2 532 739	2 581 616	2 947 115	0	0	0	148 379	133 912	124 056	0	0	0	0
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	286 709	272 300	10 915	0	0	0	0	0	0	361 222	1 612 739	1 690 114	2 718 254	1 807 717	2 287 070	0	0	0	0
Costa Rica	0	0	0	0	0	0	0	0	0	0	0	0	341 168	327 589	292 857	0	0	0	0
Croatia	40 819	35 858	30 109	0	0	0	0	0	0	0	0	0	72 493	84 129	93 604	0	0	0	0
Cyprus	18 307	4 640	2 239	0	0	0	0	0	0	0	0	0	291 814	301 164	312 854	0	0	0	0
Czech Republic	1 890 422	1 888 732	1 812 477	0	0	0	0	0	0	0	0	0	481 299	515 713	584 349	0	0	0	0
Denmark	0	0	D	4 629 575	4 649 747	4 811 293	0	0	0	0	0	0	0	0	0	0	0	0	0
Estonia	26 622	39 917	24 273	0	0	0	277 905	368 879	363 354	363 168	332 825	360 981	0	0	0	0	0	0	0
Finland	230 200	185 900	188 000	4 025 100	4 128 500	4 029 000	1 153 800	1 114 600	1 155 000	0	0	0	0	0	0	0	0	0	0
France ¹	14 959 433	12 812 962	5 318 926	0	0	11 097 555	0	0	0	23 114 852	25 468 245	23 184 617	0	0	0	0	0	0	0
Georgia	0	0	28	0	0	0	0	0	0	0	0	0	1 365 603	1 724 593	1 762 984	0	0	0	0
Germany	8 624 000	8 171 000	8 506 000	0	0	0	0	0	0	18 573 000	20 286 000	20 738 000	0	0	0	0	0	0	0
Greece	82 136	77 305	70 664	0	0	0	0	0	0	6 315 612	6 411 020	6 443 554	0	0	0	0	0	0	0
Hong Kong (China)	2 353 937	2 362 779	2 328 822	0	0	0	0	0	0	598 283	649 867	714 467	8 571	8 820	9 020	0	0	0	0
Hungary	1 042 661	794 570	617 727	2 083 518	2 149 825	2 301 924	838 186	940 841	1 021 577	475 037	676 400	645 980	684 499	591 090	572 272	0	0	0	0

Table A.46. Tax return receipt channels: Personal income tax (continued)

Jurisdiction	Number of returns received by tax type and channel: Personal income tax														
	Paper returns			Electronic returns									Other		
	2018	2019	2020	Fully pre-filled, deemed acceptance			Fully pre-filled, confirmation required			Partially pre-filled with income and/or expense information			Not pre-filled or pre-filled only with taxpayer personal information		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Iceland	2 011	1 807	672	0	0	0	291 517	291 721	293 709	0	0	0	0	0	0
India	D	512 443	103 825	0	0	0	0	0	0	0	0	0	D	61 834 429	63 869 805
Indonesia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Ireland	28 630	11 839	21 545	0	0	0	0	0	0	571 114	202 979	586 042	0	0	0
Israel	325 562	329 117	279 764	0	0	0	0	0	0	0	0	0	798 972	871 518	879 327
Italy ²	0	0	0	0	0	0	3 581 000	3 773 000	4 143 000	14 958 000	15 302 000	15 710 000	10 719 000	11 048 000	10 116 000
Japan	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	0	0	0	0	0	0	0	0	0	0	0	0	3 503 551	3 277 406	12 074 017
Korea	203 000	135 000	D	0	0	D	1 192 000	1 543 000	D	6 050 000	6 416 000	D	0	0	D
Latvia	180 760	159 659	59 944	0	0	0	0	0	0	725 821	896 365	874 575	0	0	0
Lithuania	1 403	1 733	84	547 860	918 438	0	547 860	918 438	0	670 335	404 799	850 874	85 702	0	750 821
Luxembourg	211 252	224 074	225 128	0	0	0	0	0	0	0	0	0	21 137	29 429	39 551
Malaysia	117 166	66 955	29 624	0	0	0	0	0	0	3 374 818	3 643 470	3 722 026	0	0	0
Malta	94 691	52 093	62 258	207 984	125 435	300 881	D	D	D	3 702	6 768	7 388	D	D	D
Mexico	0	0	0	0	0	0	777 085	1 073 891	1 468 820	7 174 175	7 386 384	7 300 955	0	0	0
Morocco	99 445	80 510	153 788	0	0	0	0	0	0	0	0	0	208 082	117 357	438 919
Netherlands	253 000	247 000	220 000	0	0	0	0	0	0	11 825 000	12 429 000	12 445 000	0	0	0
New Zealand	84 044	62 476	22 039	0	2 500 000	3 100 000	3 700 000	0	D	0	D	D	1 073 445	1 071 787	1 050 567
Norway	96 212	80 498	44 647	3 200 867	3 008 432	1 770 374	1 030 293	1 470 284	2 846 000	393 010	384 035	329 566	0	0	0
Peru	0	0	0	0	0	0	0	0	0	568 766	591 818	580 311	0	0	0
Poland ³	8 252 593	4 808 919	3 503 578	0	0	0	0	0	0	48 818 247	54 544 747	72 269 594	0	0	0
Portugal	0	0	0	118 933	100 275	108 516	1 635 186	1 626 648	1 686 991	3 602 852	3 685 808	3 707 856	0	0	0
Romania	745 136	367 191	367 834	0	0	0	0	0	0	0	0	0	267 003	940 951	759 095
Saudi Arabia															
Singapore	34 000	35 000	9 573	1 345 000	1 398 000	1 580 327	0	0	0	771 000	780 000	250 748	0	0	19 017

Table A.46. Tax return receipt channels: Personal income tax (continued)

Jurisdiction	Number of returns received by tax type and channel: Personal income tax																		
	Paper returns						Electronic returns						Other						
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020				
Slovak Republic	561 837	530 597	485 337	0	0	0	0	0	0	0	0	0	386 387	410 064	411 713	0	0	0	
Slovenia	50 325	44 257	36 478	0	0	0	4 641	6 642	9 710	0	0	0	0	0	0	0	0	0	0
South Africa	20 710	19 846	8 260	0	0	228 289	6 453 955	6 769 464	5 394 876	0	0	0	0	0	0	0	0	0	0
Spain	397 340	80 529	15 103	0	0	0	5 067 248	5 552 317	5 879 099	10 366 736	10 493 712	10 622 824	0	0	0	4 805 015	5 010 835	5 029 486	0
Sweden ⁴	2 153 278	1 456 102	1 321 948	0	0	0	4 622 585	5 263 952	0	1 135 493	1 286 130	6 771 014	0	0	0	0	0	0	0
Switzerland	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Thailand	2 270 482	2 115 251	263 697	0	0	0	0	0	0	0	0	0	9 189 926	9 722 919	6 006 594	0	0	0	0
Turkey	10 274	5 596	3 970	0	0	0	0	0	1 288 615	1 433 002	1 222 779	0	9 475 319	9 706 668	11 289 669	0	0	0	0
United Kingdom ⁵	1 318 666	1 142 923	1 128 768	0	0	0	0	0	0	0	0	0	10 527 643	10 736 967	11 941 030	0	0	0	0
United States	18 640 748	16 852 536	9 037 996	0	0	0	0	0	0	0	0	0	134 297 201	137 242 019	148 157 306	0	0	0	0

StatLink  <https://dx.doi.org/10.1787/888934312646>**D** Data not available

1. France: For 2018 and 2019, all returns that are filed electronically are included in category “Partially pre-filled” as it is not possible to distinguish between the different e-filing categories. For 2020, returns included in category “Partially pre-filled” also include returns that are “Fully pre-filled, confirmation required” or that are “Not pre-filled or pre-filled only with taxpayer personal information”. It is not possible to distinguish between those different e-filing categories.
2. Italy: Figures for “fully pre-filled” and “partially pre-filled” are estimated.
3. Poland: All returns that are filed electronically are included in category “Partially pre-filled” as it is not possible to distinguish between the different e-filing categories.
4. Sweden: For 2020, the number of partially pre-filled returns includes those that are fully pre-filled.
5. United Kingdom: All returns that are filed electronically are included in category “Not pre-filled” as it is not possible to distinguish between partially pre-filled and not pre-filled returns.

Table A.47. Tax return receipt channels: Value added tax

Jurisdiction	Number of returns received by tax type and channel: Value added tax																	
	Paper returns			Electronic returns														
	2018	2019	2020	Fully pre-filled, deemed acceptance			Fully pre-filled, confirmation required			Partially pre-filled with income and/or expense information			Not pre-filled or pre-filled only with taxpayer personal information			Other		
2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Argentina	0	0	0	0	0	0	0	33 092	90 886	0	0	0	13 432 257	13 181 319	12 989 066	0	0	0
Australia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Austria	53 149	55 665	47 397	0	0	0	0	0	0	0	0	0	4 775 817	4 886 179	4 884 700	0	0	0
Belgium	51 596	39 213	31 882	0	0	0	0	0	0	0	0	0	3 584 012	3 671 670	3 778 110	0	0	0
Brazil	0	0	0	0	0	0	0	0	0	0	0	0	12 523 352	12 408 838	12 841 358	0	0	0
Bulgaria	0	0	1 156	0	0	0	0	0	0	0	0	0	3 553 894	3 686 355	3 852 096	0	0	0
Canada	820 565	687 351	534 270	0	0	0	0	0	0	0	0	0	6 779 297	7 236 410	7 307 767	0	0	0
Chile	80 759	33 717	6 571	0	0	0	9 547 578	10 593 124	11 414 819	1 510 433	1 693 612	1 872 920	4 534 873	3 866 467	3 538 018	0	0	0
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	549	98	601	0	0	0	0	0	0	0	0	0	1 407 836	1 451 116	1 296 820	0	0	0
Costa Rica	0	0	0	0	0	0	0	0	0	0	0	0	964 902	1 806 694	4 419 614	0	0	0
Croatia	7 412	5 149	4 027	0	0	0	0	0	0	0	0	0	1 516 126	1 583 566	1 623 806	0	0	0
Cyprus	18 894	13 939	7 660	0	0	0	0	0	0	0	0	0	309 724	322 420	331 025	0	0	0
Czech Republic	5 997	7 398	5 142	0	0	0	0	0	0	0	0	0	4 502 412	4 728 129	4 897 697	0	0	0
Denmark	0	0	0	0	0	0	0	0	0	0	0	0	1 582 150	1 605 347	1 628 586	0	0	0
Estonia	6 358	4 672	2 098	0	0	0	0	0	0	0	0	0	1 313 601	1 343 906	1 417 647	0	0	0
Finland	192 000	149 000	95 900	0	0	0	0	0	0	3 748 400	3 819 500	3 952 100	0	0	0	0	0	0
France	570 628	548 365	D	0	0	D	0	0	D	0	0	D	24 003 125	24 753 903	30 000 000	0	0	D
Georgia	0	0	24	0	0	0	0	0	0	0	0	0	684 491	736 326	760 163	0	0	0
Germany	498 000	434 000	498 000	0	0	0	0	0	0	5 407 000	5 459 000	5 918 000	0	0	0	0	0	0
Greece	17 626	17 628	5 109	0	0	0	0	0	0	0	0	0	4 606 335	4 689 371	4 842 137	0	0	0
Hong Kong (China)																		
Hungary	2 119	1 483	1 082	0	0	0	0	0	0	0	0	0	4 098 978	4 239 269	4 243 231	0	0	0

Table A.47. Tax return receipt channels: Value added tax (continued)

Jurisdiction	Number of returns received by tax type and channel: Value added tax															
	Paper returns			Electronic returns												
	2018	2019	2020	Fully pre-filled, deemed acceptance		Fully pre-filled, confirmation required		Partially pre-filled with income and/or expense information		Not pre-filled or pre-filled only with taxpayer personal information		Other				
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	
Iceland	1 029	946	440	0	0	0	0	0	0	0	150 045	150 091	150 820	0	0	0
India																
Indonesia	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Ireland	3 836	3 524	1 988	0	0	0	0	0	0	0	1 140 830	1 219 844	1 097 651	0	0	0
Israel	1 287 618	995 408	720 901	0	0	0	0	0	0	0	2 927 247	3 337 133	3 749 472	0	0	0
Italy	0	0	0	0	0	0	0	0	0	0	5 172 000	5 334 000	4 531 000	0	0	0
Japan	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	0	0	0	0	0	0	0	0	0	0	1 888 780	2 071 280	11 345 596	0	0	0
Korea	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Latvia	329	286	228	0	0	0	750 443	741 007	733 361	0	0	0	0	0	0	0
Lithuania	53	24	65	0	0	0	37 512	61 823	95 734	834 475	837 832	850 534	0	0	0	0
Luxembourg	17 488	6 619	1 047	0	0	0	0	0	0	0	336 146	329 592	344 375	0	0	0
Malaysia																
Malta	122 041	63 102	49 474	D	D	D	D	D	D	D	41 796	111 878	134 396	D	D	D
Mexico	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Morocco	43 396	0	0	0	0	0	0	0	0	0	1 865 995	1 901 918	1 958 973	0	0	0
Netherlands	0	0	0	0	0	0	0	0	0	0	8 839 000	9 276 000	9 147 000	0	0	0
New Zealand	416 170	277 193	182 820	0	0	D	0	0	D	0	2 656 833	2 707 831	2 853 333	0	0	0
Norway	0	0	0	0	0	0	0	0	1 563 377	0	1 764 146	1 815 836	0	0	0	0
Peru	0	0	0	0	0	0	0	0	0	0	11 323 819	11 839 980	12 103 752	0	0	0
Poland ¹	423 323	107 204	74 642	0	0	0	25 171 838	26 503 378	26 455 330	0	0	0	0	0	0	0
Portugal	0	0	0	0	0	0	13 622	209 159	740 618	3 668 390	3 618 489	3 202 100	0	0	0	0
Romania	49 820	34 283	25 890	0	0	0	0	0	0	0	2 954 049	3 102 514	3 227 157	0	0	0
Saudi Arabia	0	0	0	0	0	0	0	0	0	0	474 156	678 162	868 022	0	0	0

Table A.47. Tax return receipt channels: Value added tax (continued)

Jurisdiction	Number of returns received by tax type and channel: Value added tax														
	Paper returns			Electronic returns									Other		
	2018	2019	2020	Fully pre-filled, deemed acceptance			Fully pre-filled, confirmation required			Partially pre-filled with income and/or expense information			Not pre-filled or pre-filled only with taxpayer personal information		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Singapore	2 539	2 369	1 972	0	0	0	0	0	0	0	0	0	400 549	405 489	412 920
Slovak Republic	1 050	706	572	0	0	0	0	0	0	0	0	0	1 835 249	1 940 377	2 015 729
Slovenia	0	0	0	0	0	0	0	0	0	0	0	0	843 540	883 484	896 603
South Africa	393 119	525 454	33 408	0	0	0	3 047 528	3 234 849	3 066 701	0	0	0	0	0	0
Spain	0	0	0	0	0	0	0	0	5 515	0	0	391	14 215 612	14 473 327	14 526 517
Sweden	1 355 565	1 071 734	971 902	0	0	0	0	0	0	0	0	0	3 427 876	3 765 621	3 898 939
Switzerland	901 774	733 349	553 171	D	D	0	D	D	0	D	D	0	374 858	D	770 448
Thailand	3 402 077	3 211 451	2 741 182	0	0	0	0	0	0	0	0	0	3 963 455	4 458 973	5 250 532
Turkey	83 905	86 510	75 534	0	0	0	0	0	0	0	0	0	30 500 785	31 395 359	33 642 894
United Kingdom ²	52 938	56 712	51 214	0	0	0	0	0	0	0	0	0	8 552 114	8 647 021	4 328 127
United States															

StatLink  <https://dx.doi.org/10.1787/888934312665>

D Data not available

1. Poland: All returns that are filed electronically are included in category “Partially pre-filled” as it is not possible to distinguish between the different e-filing categories.
2. United Kingdom: All returns that are filed electronically are included in category “Not pre-filled” as it is not possible to distinguish between partially pre-filled and not pre-filled returns.

Table A.48. Electronic payments

Jurisdiction	Percentage of payments received electronically					
	By number of payments			By value of payments		
	2018	2019	2020	2018	2019	2020
Argentina	77	77	72	98	98	98
Australia	D	D	99	D	D	99
Austria	98	98	97	D	D	D
Belgium	100	100	100	100	100	100
Brazil	64	68	77	78	81	89
Bulgaria	100	100	100	100	100	100
Canada	82	84	85	89	89	90
Chile	D	D	D	D	D	D
China (People's Republic of)	84	88	91	79	81	92
Colombia	23	29	54	33	37	61
Costa Rica	100	100	99	100	100	80
Croatia	D	D	D	D	D	D
Cyprus	38	53	69	30	36	49
Czech Republic	87	88	91	100	100	100
Denmark	100	100	100	100	100	100
Estonia	98	98	99	100	100	100
Finland	100	100	100	100	100	100
France	D	D	D	90	93	100
Georgia	100	100	100	100	100	100
Germany	100	100	100	100	100	100
Greece	87	89	89	88	89	88
Hong Kong (China)	55	56	68	23	21	20
Hungary	86	87	87	99	99	99
Iceland	D	D	D	D	D	D
India	D	D	D	D	D	D
Indonesia	100	100	D	100	100	D
Ireland	95	97	97	94	94	95
Israel	34	41	49	36	42	48
Italy	66	67	72	96	96	98
Japan	23	26	29	D	D	D
Kenya	75	80	100	60	58	100
Korea	69	76	81	46	50	56
Latvia	100	100	100	100	100	100
Lithuania	100	100	100	100	100	100
Luxembourg	100	100	100	100	100	100
Malaysia	44	56	72	47	52	60
Malta	16	21	50	17	19	39
Mexico	34	35	48	94	93	95
Morocco	56	64	76	81	85	94
Netherlands	100	100	100	100	100	100

Table A.48. Electronic payments (*continued*)

Jurisdiction	Percentage of payments received electronically					
	By number of payments			By value of payments		
	2018	2019	2020	2018	2019	2020
New Zealand ¹	91	93	95	97	97	97
Norway	100	100	100	100	100	100
Peru	52	54	63	76	78	80
Poland	99	98	100	100	100	100
Portugal	84	86	96	89	91	95
Romania	47	54	D	84	86	67
Saudi Arabia	98	99	99	98	99	99
Singapore	97	98	98	84	86	89
Slovak Republic	100	100	100	100	100	100
Slovenia	100	100	100	100	100	100
South Africa	86	99	85	84	100	100
Spain	100	100	100	100	100	100
Sweden	100	100	100	100	100	100
Switzerland	D	D	D	D	D	D
Thailand	D	44	67	D	60	56
Turkey	63	63	69	81	81	76
United Kingdom	95	96	96	98	99	99
United States	D	D	D	D	D	D

StatLink  <https://dx.doi.org/10.1787/888934312684>

D Data not available

1. New Zealand: For 2018 and 2019, percentages refer to Goods and Services Tax only.

Table A.49. Techniques and methodologies to improve compliance

Jurisdiction	Administration uses behavioral insight methodologies or techniques			All or certain taxpayers are required to use an electronic invoice mechanism for tax purposes			Certain taxpayers are required to use electronic fiscal devices / cash registers		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	■	■	□	■	■	■	■	■	■
Australia	■	■	■	□	□	□	□	□	□
Austria	■	■	■	□	□	□	■	■	■
Belgium	■	■	■	□	□	□	■	■	■
Brazil	□	□	□	■	■	■	■	■	■
Bulgaria	□	□	□	□	□	□	■	■	■
Canada	■	■	■	□	□	□	□	□	□
Chile	■	■	■	■	■	■	□	□	□
China (People's Republic of)	□	□	■	□	□	□	■	■	■
Colombia	■	■	□	■	■	■	□	□	□
Costa Rica	□	□	□	■	■	■	□	□	□
Croatia	□	□	■	□	□	□	■	■	■
Cyprus	■	■	■	□	□	□	■	■	■
Czech Republic	□	□	□	■	■	■	■	■	■
Denmark	■	■	■	□	□	□	□	□	□
Estonia	■	■	■	□	□	□	□	□	□
Finland	□	□	■	□	□	□	■	■	■
France	■	■	■	□	□	□	■	■	■
Georgia	□	□	□	■	■	■	■	■	■
Germany	■	■	■	□	□	□	□	□	■
Greece	□	□	□	□	□	□	■	■	■
Hong Kong (China)	□	□	□	□	□	□	□	□	□
Hungary	■	■	■	■	■	■	■	■	■
Iceland	■	■	■	□	□	□	□	□	□
India	■	■	■	□	□	□	□	□	□
Indonesia	■	■	■	■	■	■	■	■	□
Ireland	■	■	■	□	□	□	□	□	□
Israel	■	■	■	□	□	□	□	□	□
Italy	■	■	■	■	■	■	■	■	■
Japan	■	■	■	□	□	□	□	□	□
Kenya	■	■	■	■	■	■	■	■	■
Korea	□	□	□	■	■	■	■	■	■
Latvia	■	■	■	□	□	□	■	■	■
Lithuania	■	■	■	■	■	■	■	■	■
Luxembourg	■	■	■	□	□	□	□	□	□
Malaysia	■	■	■	□	□	□	□	□	□
Malta	■	■	■	□	□	■	■	■	■
Mexico	□	□	□	■	■	■	■	■	■

Table A.49. Techniques and methodologies to improve compliance (*continued*)

Jurisdiction	Administration uses behavioral insight methodologies or techniques			All or certain taxpayers are required to use an electronic invoice mechanism for tax purposes			Certain taxpayers are required to use electronic fiscal devices / cash registers		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Morocco	■	■	□	□	□	□	□	□	□
Netherlands	■	■	■	□	□	□	□	□	□
New Zealand	■	■	■	■	■	■	□	□	□
Norway	■	■	■	□	□	□	■	■	■
Peru	■	■	■	■	■	■	□	□	□
Poland	□	□	■	■	■	■	■	■	■
Portugal	■	■	□	■	■	■	■	■	■
Romania	□	□	□	□	□	□	■	■	□
Saudi Arabia	□	□	■	□	□	□	□	□	□
Singapore	■	■	■	□	□	□	□	□	□
Slovak Republic	■	■	■	□	□	□	■	■	■
Slovenia	■	■	■	■	■	■	■	■	■
South Africa	□	□	□	□	□	□	□	□	□
Spain	□	□	■	■	■	■	□	□	□
Sweden	□	□	□	□	□	□	■	■	■
Switzerland	□	□	□	□	□	□	□	□	□
Thailand	□	□	□	□	□	□	□	□	□
Turkey	□	□	■	■	■	■	■	■	■
United Kingdom	■	■	■	□	□	□	□	□	□
United States	■	■	■	□	□	□	□	□	□

StatLink  <https://dx.doi.org/10.1787/888934312703>

■ Yes

□ No

Table A.50. Co-operative compliance approaches

Jurisdiction	Cooperative compliance approach exists for ...								
	Large taxpayers			HNWI taxpayers			Other taxpayers		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	☐	☐	■	☐	☐	■	☐	☐	■
Australia	■	■	■	■	■	■	☐	☐	☐
Austria	■	■	■	☐	☐	☐	☐	☐	☐
Belgium	■	■	■	☐	☐	☐	☐	☐	☐
Brazil	☐	☐	☐	☐	☐	☐	☐	☐	☐
Bulgaria	■	■	■	☐	☐	☐	☐	☐	☐
Canada	☐	☐	☐	☐	☐	☐	☐	☐	☐
Chile	■	■	■	■	■	■	■	■	■
China (People's Republic of)	■	■	■	☐	☐	☐	☐	☐	☐
Colombia	☐	☐	■	☐	☐	☐	☐	☐	■
Costa Rica	☐	☐	☐	☐	☐	☐	☐	☐	☐
Croatia	■	■	■	☐	☐	☐	■	■	■
Cyprus	☐	☐	☐	☐	☐	☐	☐	☐	☐
Czech Republic	☐	☐	☐	☐	☐	☐	☐	☐	☐
Denmark	■	■	■	☐	☐	☐	☐	☐	☐
Estonia	☐	☐	☐	☐	☐	☐	☐	☐	☐
Finland	■	■	■	☐	☐	☐	☐	☐	☐
France	■	■	■	☐	☐	☐	☐	☐	■
Georgia	☐	☐	☐	☐	☐	☐	☐	☐	☐
Germany	☐	☐	☐	☐	☐	☐	☐	☐	☐
Greece	☐	☐	☐	☐	☐	☐	☐	☐	☐
Hong Kong (China)	☐	☐	☐	☐	☐	☐	☐	☐	☐
Hungary	■	■	■	■	■	■	■	■	■
Iceland	☐	☐	☐	☐	☐	☐	☐	☐	☐
India	■	■	■	■	■	■	■	■	■
Indonesia	■	■	■	■	■	■	■	■	■
Ireland	■	■	■	☐	☐	☐	☐	☐	☐
Israel	☐	☐	☐	☐	☐	☐	■	■	■
Italy	■	■	■	☐	☐	☐	☐	☐	☐
Japan	■	■	■	☐	☐	☐	☐	☐	☐
Kenya	■	■	■	■	■	■	■	■	■
Korea	☐	☐	☐	☐	☐	☐	■	■	■
Latvia	■	■	■	☐	☐	☐	■	■	■
Lithuania	■	■	■	☐	☐	☐	■	■	■
Luxembourg	☐	☐	☐	☐	☐	☐	☐	☐	☐
Malaysia	☐	☐	☐	☐	☐	☐	☐	☐	☐
Malta	☐	☐	☐	☐	☐	☐	■	■	■
Mexico	■	■	■	■	■	■	■	■	■
Morocco	■	■	■	☐	☐	☐	☐	☐	■

Table A.50. Co-operative compliance approaches (*continued*)

Jurisdiction	Cooperative compliance approach exists for ...								
	Large taxpayers			HNWI taxpayers			Other taxpayers		
	2018	2019	2020	2018	2019	2020	2018	2019	2020
Netherlands	■	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■
Norway	■	■	■	□	■	□	□	□	□
Peru	■	■	■	□	□	□	□	□	□
Poland	□	□	■	□	□	□	□	□	□
Portugal	■	■	□	■	■	□	■	■	□
Romania	□	□	□	□	□	□	□	□	□
Saudi Arabia	■	■	■	□	□	□	□	□	■
Singapore	■	■	■	□	□	□	□	□	□
Slovak Republic	■	■	■	□	□	□	□	□	□
Slovenia	■	■	■	□	□	□	□	□	□
South Africa	□	□	□	□	□	□	□	□	□
Spain	■	■	■	■	■	■	■	■	■
Sweden	■	■	■	□	□	□	□	□	□
Switzerland	□	□	□	□	□	□	□	□	□
Thailand	□	□	□	□	□	□	□	□	□
Turkey	□	□	■	□	□	□	□	□	□
United Kingdom	■	■	■	■	■	■	■	■	■
United States	■	■	■	□	□	□	□	□	□

StatLink  <https://dx.doi.org/10.1787/888934312722>

■ Yes

□ No

Table A.51. Innovative technologies: Implementation and usage (Part 1)

Jurisdiction	Implementation and use of innovative technologies											
	Artificial intelligence (AI), including machine learning			Cloud computing			Data science / analytics tools			Distributed ledger technology / Blockchain		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	U	U	U	No	No	U	U	U	U	No	No	U
Australia	U	U	U	U	U	U	U	U	U	No	No	No
Austria	U	U	U	No	No	No	U	U	U	No	No	No
Belgium	No	IP	U	U	U	U	U	U	U	No	IP	No
Brazil	U	U	U	No	No	IP	U	U	U	No	U	U
Bulgaria	IP	IP	IP	No	No	No	IP	IP	U	No	No	No
Canada	U	U	U	U	U	U	U	U	U	No	No	No
Chile	No	IP	IP	IP	IP	U	U	U	U	No	No	No
China (People's Republic of)	IP	IP	IP	U	U	U	U	U	U	IP	IP	IP
Colombia	IP	U	U	No	U	U	IP	U	U	No	No	No
Costa Rica	No	No	No	No	U	U	U	U	U	No	No	No
Croatia	No	No	No	No	No	U	No	No	U	No	No	No
Cyprus	No	No	No	No	No	No	IP	IP	IP	No	No	No
Czech Republic	No	No	No	No	No	No	U	U	U	No	No	No
Denmark	U	U	U	U	U	U	U	U	U	No	No	No
Estonia	No	IP	IP	U	U	U	U	U	U	No	No	No
Finland	No	IP	IP	No	IP	U	U	U	U	No	No	No
France	U	U	U	No	No	IP	U	U	U	No	No	No
Georgia	No	No	IP	No	No	No	U	U	IP	IP	IP	IP
Germany			IP			No			U			No
Greece	No	No	No	No	IP	No	U	U	U	No	No	No
Hong Kong (China)	No	No	No	No	No	No	U	U	U	No	No	No
Hungary	No	IP	IP	U	U	U	U	U	U	No	No	No
Iceland	U	U	U	IP	IP	IP	U	U	U	No	No	No
India	IP	IP	IP	U	U	U	IP	IP	IP	No	No	No
Indonesia	No	No	No	IP	IP	IP	IP	IP	IP	No	No	No
Ireland	No	No	No	U	U	U	U	U	U	No	No	No
Israel	IP	IP	IP	No	No	IP	U	U	U	No	No	No
Italy	IP	IP	IP	No	No	IP	U	U	U	No	No	No
Japan	U	U	U	U	U	U	U	U	U	No	No	No
Kenya	IP	IP	IP	U	U	U	IP	IP	U	U	U	U
Korea	No	U	U	No	No	No	No	U	U	No	No	No
Latvia	No	No	No	No	No	No	U	U	U	No	No	No
Lithuania	No	IP	U	U	U	U	U	U	U	No	No	No
Luxembourg	No	No	No	No	No	No	U	U	U	No	No	No
Malaysia	U	U	U	U	U	U	U	U	U	No	No	No
Malta	No	IP	IP	IP	U	U	No	IP	U	No	No	No
Mexico	No	No	U	U	U	U	No	U	U	No	No	No
Morocco	No	IP	U	No	No	IP	IP	IP	U	No	No	No

Table A.51. Innovative technologies: Implementation and usage (Part 1) (continued)

Jurisdiction	Implementation and use of innovative technologies											
	Artificial intelligence (AI), including machine learning			Cloud computing			Data science / analytics tools			Distributed ledger technology / Blockchain		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Netherlands	U	U	U	No	No	No	U	U	U	No	No	No
New Zealand	No	No	No	U	U	U	U	U	U	No	No	No
Norway	IP	IP	U	U	U	U	U	U	U	No	No	No
Peru	No	IP	IP	IP	U	U	IP	U	U	No	IP	IP
Poland	No	IP	U	U	U	U	U	U	U	No	No	U
Portugal	No	No	IP	No	No	No	U	U	U	No	No	No
Romania	No	U	U	No	No	No	U	U	U	No	No	No
Saudi Arabia	No	No	IP	U	U	U	U	U	U	No	No	No
Singapore	U	U	U	U	U	U	U	U	U	No	No	No
Slovak Republic ¹	U	U	U	IP	IP	No	U	U	U	No	No	No
Slovenia	U	U	U	U	U	U	U	U	U	No	No	No
South Africa	No	IP	IP	No	No	No	No	U	IP	No	No	No
Spain	U	U	U	No	No	No	U	U	U	No	No	IP
Sweden	U	U	U	No	No	U	U	U	U	No	No	No
Switzerland	No	No	No	No	IP	U	IP	U	U	No	No	No
Thailand	IP	IP	IP	U	U	U	IP	IP	IP	No	IP	U
Turkey	No	No	No	No	No	No	U	U	U	No	No	No
United Kingdom	U	U	U	U	U	U	U	U	U	No	No	No

StatLink  <https://dx.doi.org/10.1787/888934312741>**U** Technology is implemented and used**IP** Technology is in the implementation phase for future use**No** Technology is not used, incl. situations where the implementation has not started

1. Slovak Republic: As regards cloud computing, in 2020 the administration stopped the cloud implementation for legislative reasons.

Table A.52. Innovative technologies: Implementation and usage (Part 2)

Jurisdiction	Implementation and use of innovative technologies														
	Application programming interfaces (APIs)			Digital authentication technology (e.g. biometrics, voice identification)			Robotics Process Automation (RPA)			Virtual assistants (e.g. chatbots)			Whole-of-government identification systems		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Argentina	No	No	U	No	No	U	No	No	No	No	No	No	No	No	U
Australia	U	U	U	U	U	U	IP	IP	U	U	U	U	IP	U	U
Austria	U	U	U	No	No	No	U	U	No	U	U	U	No	No	No
Belgium	U	U	U	No	No	No	No	No	IP	No	IP	IP	U	U	U
Brazil	U	U	U	U	U	U	No	No	IP	No	No	U	No	No	U
Bulgaria	U	U	U	No	No	No	No	No	No	No	No	No	U	U	U
Canada ¹	U	U	U	No	No	No	IP	IP	U	IP	U	IP	No	No	No
Chile	U	U	U	No	No	No	No	No	No	U	U	U	No	No	U
China (People's Republic of)	U	U	U	U	U	U	No	No	No	U	U	U	No	No	No
Colombia	No	U	U	No	IP	U	No	IP	IP	IP	U	U	No	IP	IP
Costa Rica	No	U	U	No	No	No	No	No	No	No	U	U	U	U	U
Croatia	No	No	U	No	No	No	No	No	U	No	No	IP	U	U	U
Cyprus	IP	IP	IP	No	No	No	No	No	No	No	No	No	No	No	No
Czech Republic	U	U	U	U	U	U	No	No	No	No	No	No	U	U	U
Denmark	U	U	U	No	No	No	U	U	U	U	U	U	U	U	U
Estonia	U	U	U	No	No	No	No	No	No	No	IP	IP	U	U	U
Finland	U	U	U	No	No	No	IP	U	U	IP	U	U	U	U	U
France	U	U	U	No	No	No	No	No	No	U	U	U	No	No	U
Georgia	U	U	IP	U	U	U	U	U	U	No	No	No	No	No	U
Germany			No			No			No	U	U	U			No
Greece	U	U	U	No	No	No	No	No	No	No	No	No	U	U	U
Hong Kong (China)	U	U	U	No	No	No	No	No	No	No	No	No	U	U	U
Hungary	U	U	U	No	IP	IP	No	IP	IP	No	IP	IP	U	U	U
Iceland	U	U	U	No	No	No	IP	IP	U	No	No	No	No	No	No
India	U	U	U	No	No	No	U	U	U	U	U	U	No	No	No
Indonesia	IP	IP	IP	No	No	No	No	No	No	No	No	No	No	No	No
Ireland	U	U	U	No	No	No	U	U	U	U	U	U	U	U	U
Israel	U	U	U	No	No	No	IP	IP	IP	U	U	U	IP	IP	IP
Italy	U	U	U	No	No	No	No	No	No	IP	IP	U	IP	IP	U
Japan	U	U	U	U	U	U	U	U	U	No	No	U	U	U	U
Kenya	U	U	U	U	U	U	No	No	No	U	U	U	U	U	U
Korea	No	No	U	No	No	U	No	No	No	No	U	U	No	No	No
Latvia	No	IP	U	U	U	U	U	U	U	No	IP	U	U	U	U
Lithuania	U	U	U	No	No	U	No	No	U	U	U	U	U	U	U
Luxembourg	U	U	U	No	No	No	No	No	No	No	No	No	U	U	U
Malaysia	U	U	U	No	No	No	No	No	No	IP	U	U	U	U	U
Malta	U	U	U	No	No	IP	No	No	No	No	IP	IP	U	U	U

Table A.52. Innovative technologies: Implementation and usage (Part 2) (continued)

Jurisdiction	Implementation and use of innovative technologies														
	Application programming interfaces (APIs)			Digital authentication technology (e.g. biometrics, voice identification)			Robotics Process Automation (RPA)			Virtual assistants (e.g. chatbots)			Whole-of-government identification systems		
	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020	2018	2019	2020
Mexico	No	U	U	U	U	U	No	U	U	No	No	U	No	No	No
Morocco	U	U	U	No	No	No	No	No	IP	No	IP	U	No	No	No
Netherlands	U	U	U	U	U	U	IP	IP	U	No	No	No	U	U	U
New Zealand	U	U	U	U	U	U	No	No	No	No	No	No	U	U	U
Norway	U	U	U	No	No	No	U	U	U	IP	U	U	U	U	U
Peru	No	IP	U	No	IP	U	No	No	IP	IP	U	U	IP	IP	IP
Poland	U	U	U	No	No	U	No	No	U	No	No	IP	U	U	U
Portugal	U	U	U	No	No	No	No	No	No	U	U	U	U	U	U
Romania	U	U	U	No	No	No	No	No	No	No	No	No	No	No	No
Saudi Arabia	U	U	U	U	U	U	No	No	No	No	No	U	No	No	U
Singapore	U	U	U	IP	U	U	U	U	U	U	U	U	U	U	U
Slovak Republic	IP	IP	IP	No	No	No	No	No	No	U	U	U	No	No	IP
Slovenia	U	U	U	No	No	No	U	U	U	No	No	No	IP	U	U
South Africa	U	U	U	U	U	U	No	No	No	U	U	U	No	No	No
Spain	U	U	U	No	No	No	U	U	U	U	U	U	U	U	U
Sweden	U	U	U	No	No	No	IP	U	U	U	U	U	No	No	U
Switzerland	U	U	U	No	No	No	No	No	No	No	IP	No	U	U	U
Thailand	IP	U	U	U	U	U	No	No	No	U	U	U	IP	IP	IP
Turkey	U	U	U	No	No	No	U	U	U	No	No	No	No	No	No
United Kingdom	U	U	U	U	U	U	U	U	U	U	U	U	No	No	No
United States	U	U	U	IP	IP	IP	IP	IP	U	IP	IP	U	No	No	No

StatLink  <https://dx.doi.org/10.1787/888934312760>**U** Technology is implemented and used**IP** Technology is in the implementation phase for future use**No** Technology is not used, incl. situations where the implementation has not started


1. Canada: In 2019, chatbots were “in use” under a beta project. In 2020, the status was changed to “in the implementation phase” in order to implement changes

Table E.1. External variables: Total population and labor force

Jurisdiction	Total Population ¹			Labor Force ¹		
	2018	2019	2020	2018	2019	2020
Argentina	44 494 502	44 938 712	45 376 763	20 551 683	20 877 041	19 191 447
Australia	24 982 688	25 365 745	25 687 041	13 253 656	13 500 080	13 452 598
Austria	8 840 521	8 879 920	8 917 205	4 601 213	4 622 075	4 572 356
Belgium	11 427 054	11 488 980	11 555 997	5 089 752	5 137 174	5 114 000
Brazil	209 469 320	211 049 519	212 559 409	105 542 221	107 461 083	99 843 130
Bulgaria	7 025 037	6 975 761	6 934 015	3 327 434	3 377 388	3 242 044
Canada	37 065 178	37 593 384	38 005 238	20 349 922	20 743 970	20 457 473
Chile	18 729 166	18 952 035	19 116 209	9 391 888	9 514 561	8 860 151
China (People's Republic of)	1 402 760 000	1 407 745 000	1 410 929 362	791 646 536	789 607 035	775 799 016
Colombia	49 661 056	50 339 443	50 882 884	26 235 986	26 413 532	24 802 460
Costa Rica	4 999 443	5 047 561	5 094 114	2 445 741	2 568 229	2 444 872
Croatia	4 087 843	4 065 253	4 047 200	1 794 835	1 788 035	1 775 337
Cyprus ²	875 899	888 005	896 000	437 495	448 181	451 645
Czech Republic	10 629 928	10 671 870	10 698 896	5 452 943	5 441 332	5 378 192
Denmark	5 793 636	5 814 422	5 831 404	2 982 472	3 023 904	3 022 416
Estonia	1 321 977	1 326 898	1 331 057	705 794	703 864	699 106
Finland	5 515 525	5 521 606	5 530 719	2 742 645	2 748 960	2 765 434
France	67 101 930	67 248 926	67 391 582	30 438 691	30 385 859	30 033 626
Georgia	3 726 549	3 720 161	3 714 000	1 922 142	1 892 372	1 892 477
Germany	82 905 782	83 092 962	83 240 525	43 562 285	43 871 267	43 382 544
Greece	10 732 882	10 721 582	10 715 549	4 804 069	4 822 612	4 751 026
Hong Kong (China)	7 451 000	7 507 400	7 481 800	3 961 533	3 940 634	3 807 825
Hungary	9 775 564	9 771 141	9 749 763	4 732 212	4 750 636	4 732 423
Iceland	352 721	360 563	366 425	212 896	215 408	215 798
India	1 352 642 283	1 366 417 756	1 380 004 385	487 631 036	494 732 703	471 688 990
Indonesia	267 670 549	270 625 567	273 523 621	132 587 588	135 802 879	134 616 083
Ireland	4 867 316	4 934 340	4 994 724	2 385 518	2 429 748	2 427 093
Israel	8 882 800	9 054 000	9 216 900	4 102 566	4 159 779	4 136 200
Italy	60 421 760	59 729 081	59 554 023	26 032 169	25 787 158	25 080 671
Japan	126 529 100	126 264 931	125 836 021	68 355 056	68 838 956	68 680 759
Kenya	51 392 570	52 573 967	53 771 300	23 055 882	23 733 381	23 738 918
Korea	51 606 633	51 709 098	51 780 579	28 303 251	28 541 664	28 348 936
Latvia	1 927 174	1 913 822	1 901 548	1 000 161	983 777	982 531
Lithuania	2 801 543	2 794 137	2 794 700	1 472 733	1 469 927	1 465 235
Luxembourg	607 950	620 001	632 275	302 757	313 152	320 185
Malaysia	31 528 033	31 949 789	32 365 998	15 523 126	15 780 716	15 904 215
Malta	484 630	504 062	525 285	236 718	249 860	261 997
Mexico	126 190 782	127 575 529	128 932 753	56 255 842	57 839 046	53 978 977
Morocco	36 029 089	36 471 766	36 910 558	11 914 871	12 084 530	11 523 035
Netherlands	17 231 624	17 344 874	17 441 139	9 228 664	9 374 012	9 387 604
New Zealand	4 900 600	4 979 300	5 084 300	2 756 619	2 787 494	2 848 217

Table E.1. External variables: Total population and labor force (*continued*)

Jurisdiction	Total Population ¹			Labor Force ¹		
	2018	2019	2020	2018	2019	2020
Norway	5 311 916	5 347 896	5 379 475	2 799 958	2 829 759	2 836 708
Peru	31 989 265	32 510 462	32 971 846	18 411 999	18 920 065	16 181 966
Poland	37 974 750	37 965 475	37 950 802	18 390 676	18 318 734	18 204 932
Portugal	10 283 822	10 286 263	10 305 564	5 267 812	5 288 733	5 190 690
Romania	19 473 970	19 371 648	19 286 123	9 055 051	9 016 354	8 967 558
Saudi Arabia	33 702 757	34 268 529	34 813 867	14 020 758	14 387 604	14 455 587
Singapore	5 638 676	5 703 569	5 685 807	3 493 603	3 525 665	3 472 519
Slovak Republic	5 446 771	5 454 147	5 458 827	2 754 062	2 749 141	2 722 540
Slovenia	2 073 894	2 088 385	2 100 126	1 037 500	1 028 117	1 022 650
South Africa	57 792 520	58 558 267	59 308 690	22 948 481	23 326 430	21 742 744
Spain	46 797 754	47 133 521	47 351 567	23 065 836	23 227 683	22 799 921
Sweden	10 175 214	10 278 887	10 353 442	5 399 893	5 455 406	5 477 192
Switzerland	8 514 329	8 575 280	8 636 896	4 953 968	4 965 077	4 959 300
Thailand	69 428 454	69 625 581	69 799 978	38 908 334	38 650 533	38 483 357
Turkey	82 340 090	83 429 607	84 339 067	32 833 549	33 318 941	32 317 036
United Kingdom	66 460 344	66 836 327	67 215 293	34 331 422	34 639 274	34 738 347
United States	326 838 199	328 329 953	329 484 123	165 551 383	167 329 067	165 163 504

StatLink  <https://dx.doi.org/10.1787/888934312779>

1. Population and labour force data source: World Bank
2. Cyprus: Data provided by the Cyprus Statistical Service

Table E.2. External variables: Gross domestic product and total government revenue

Jurisdiction	Gross Domestic Product (in thousands of local currency) ¹			Total Government Revenue (in thousands in local currency) ¹		
	2018	2019	2020	2018	2019	2020
Argentina	14 744 810 675	21 802 256 300	27 481 439 975	4 940 700 447	7 261 829 927	9 197 044 276
Australia	1 894 015 000	1 994 162 000	1 966 473 000	676 759 500	690 743 000	709 479 417
Austria	385 423 900	397 518 500	379 320 600	188 506 110	195 483 000	184 914 541
Belgium	460 029 000	478 160 000	456 894 000	236 440 500	238 775 600	228 978 300
Brazil	7 004 142 000	7 389 131 000	7 467 615 000	2 143 279 064	2 325 650 177	2 189 061 132
Bulgaria	109 964 191	120 395 232	119 951 087	37 865 354	42 012 788	42 027 568
Canada	2 235 675 000	2 311 294 000	2 206 764 000	917 124 000	939 735 000	919 047 000
Chile	190 765 740 352	196 444 953 899	200 270 207 116	45 717 149 797	46 471 543 847	44 245 631 199
China (People's Republic of)	91 577 426 036	99 070 839 526	102 591 657 741	25 890 901 000	27 519 459 000	26 003 184 000
Colombia	987 791 000 000	1 061 120 000 000	1 002 922 000 000	296 240 914 300	311 629 082 042	265 841 005 925
Costa Rica	36 014 718 700	37 629 651 000	36 174 304 700	4 766 509 419	5 675 661 012	5 039 389 131
Croatia	385 373 000	402 334 000	371 516 000	178 481 432	190 954 804	178 406 320
Cyprus ²	21 612 598	23 009 941	21 548 372	8 471 600	9 128 800	8 491 700
Czech Republic	5 409 665 000	5 790 348 000	5 694 623 000	2 245 866 000	2 395 495 000	2 371 104 000
Denmark	2 253 315 000	2 318 042 000	2 329 561 000	1 156 148 000	1 242 025 000	1 238 259 000
Estonia	25 817 680	27 732 290	26 834 520	10 045 765	11 088 892	10 928 361
Finland	233 468 000	240 097 000	236 169 000	122 496 000	125 550 000	122 558 000
France	2 363 306 000	2 437 635 000	2 302 860 000	1 260 956 000	1 274 570 000	1 210 778 000
Georgia	44 599 343	49 252 654	49 407 261	11 760 969	13 349 759	12 421 813
Germany	3 367 860 000	3 473 350 000	3 367 560 000	1 557 251 000	1 613 797 000	1 566 885 000
Greece	179 558 000	183 250 000	165 326 000	88 531 000	88 004 000	80 897 000
Hong Kong (China)	2 835 119 000	2 844 560 000	2 688 536 000	599 773 679	590 926 861	564 230 095
Hungary	43 350 353 000	47 523 971 000	47 743 465 000	18 983 133 050	20 736 894 947	20 774 791 337
Iceland	2 844 728 000	3 047 727 000	2 941 099 000	1 273 013 000	1 273 889 000	1 231 606 000
India	188 869 600 000	203 510 100 000	197 456 700 000	37 708 337 282	40 008 893 450	36 120 125 913
Indonesia	14 838 756 000 000	15 832 535 400 000	15 434 151 800 000	2 208 120 491 591	2 240 879 189 903	1 924 269 711 681
Ireland	326 042 000	356 525 000	372 869 000	83 073 700	88 108 600	83 615 800
Israel	1 341 581 000	1 418 449 000	1 401 406 000	480 914 108	496 802 756	486 941 924
Italy	1 771 391 000	1 794 935 000	1 653 577 000	818 524 000	843 102 000	789 359 000
Japan	556 293 700 000	558 491 200 000	538 155 500 000	190 742 100 000	191 455 900 000	187 406 530 554
Kenya	9 340 306 703	10 255 654 368	10 752 991 540	1 620 413 773	1 722 105 327	1 784 252 881
Korea	1 898 192 600 000	1 924 498 000 000	1 933 152 400 000	435 558 000 000	441 148 000 000	443 694 000 000
Latvia	29 153 557	30 647 220	29 510 975	10 882 903	11 414 355	11 320 506
Lithuania	45 514 800	48 859 900	49 507 100	15 360 900	16 647 400	17 281 500
Luxembourg	60 362 200	62 704 100	64 221 200	27 214 700	28 310 000	28 020 000
Malaysia	1 447 760 000	1 513 158 000	1 416 605 000	291 801 005	322 020 336	285 900 624
Malta	12 967 830	14 056 371	13 083 347	4 821 400	5 054 300	4 674 900
Mexico	23 524 390 175	24 453 296 200	23 357 377 850	5 519 811 908	5 777 273 619	5 658 639 776

Table E.2. External variables: Gross domestic product and total government revenue (*continued*)

Jurisdiction	Gross Domestic Product (in thousands of local currency) ¹			Total Government Revenue (in thousands in local currency) ¹		
	2018	2019	2020	2018	2019	2020
Morocco	1 108 463 000	1 152 806 000	1 089 521 000	289 763 740	295 218 921	311 146 928
Netherlands	773 987 000	813 055 000	800 095 000	331 777 000	354 351 000	328 614 255
New Zealand	303 059 000	319 200 000	322 118 000	112 977 500	116 535 500	119 835 838
Norway	3 553 900 000	3 568 489 000	3 413 450 000	1 983 417 000	2 028 469 000	1 735 730 202
Peru	740 817 000	770 387 000	717 712 000	143 784 863	153 458 392	128 364 990
Poland	2 121 555 000	2 293 199 300	2 326 656 500	876 006 000	941 018 000	966 275 000
Portugal	205 184 100	214 374 700	200 087 600	88 006 408	91 251 405	86 623 969
Romania	951 728 500	1 058 190 300	1 055 548 800	277 451 666	305 947 010	305 549 371
Saudi Arabia	2 949 458 000	2 973 624 000	2 625 442 000	905 609 000	926 845 000	775 847 718
Singapore	507 123 900	510 737 800	469 095 900	90 152 760	91 491 162	82 747 982
Slovak Republic	89 430 100	94 048 200	92 079 200	34 710 200	36 988 300	36 882 100
Slovenia	45 864 200	48 396 800	46 918 000	20 293 900	21 175 900	20 461 100
South Africa	5 357 640 000	5 605 035 000	5 521 075 000	1 417 089 478	1 509 999 625	1 396 252 926
Spain	1 203 259 000	1 244 375 000	1 121 948 000	471 730 000	488 274 000	465 379 000
Sweden	4 828 306 000	5 049 619 000	4 983 363 000	2 394 698 000	2 451 319 000	2 429 161 923
Switzerland	719 809 100	727 932 400	705 893 400	234 357 372	238 786 567	237 596 563
Thailand	16 368 705 000	16 898 086 000	15 698 286 000	3 462 565 912	3 530 927 000	3 276 102 000
Turkey	3 758 773 730	4 317 786 910	5 046 883 300	1 156 515 624	1 297 900 358	1 459 335 952
United Kingdom	2 174 380 000	2 255 283 000	2 156 073 000	788 931 000	812 939 000	777 290 000
United States	20 527 150 000	21 372 600 000	20 893 750 000	6 186 225 700	6 428 919 300	6 436 153 100

StatLink  <https://dx.doi.org/10.1787/888934312798>

1. GDP and total government revenue data source: IMF, World Economic Outlook
2. Cyprus: Data provided by the Cyprus Statistical Service



From:

Tax Administration 2022

Comparative Information on OECD and other Advanced and Emerging Economies

Access the complete publication at:

<https://doi.org/10.1787/1e797131-en>

Please cite this chapter as:

OECD (2022), "Data tables", in *Tax Administration 2022: Comparative Information on OECD and other Advanced and Emerging Economies*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/5711f734-en>

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