

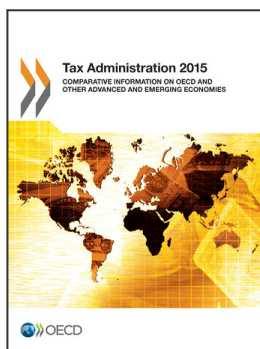
Foreword

Tax Administration 2015 is the sixth edition of the OECD Centre for Tax Policy and Administration's biennial Comparative Information Series. The series' primary purpose is to share information that will facilitate dialogue among tax officials on important tax administration issues, and which may also identify opportunities for ministries of finance and revenue bodies to improve the design and administration of their tax systems.

This edition of the series provides internationally comparative data on aspects of tax systems and their administration in 56 advanced and emerging economies, and includes performance-related data, ratios and trends up to the end of the 2013 fiscal year for the countries concerned.

The comparative series was conceived by Richard Highfield (Senior Adviser, Centre for Tax Policy and Administration) and developed under the auspices of the Forum on Tax Administration. This edition was prepared by Oliver Petzold, Devi Thani and Richard Highfield, with considerable support received from tax officials of the revenue bodies that participated in the compilation of the series.

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