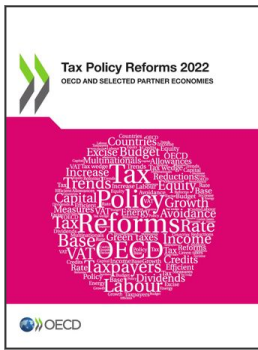


Foreword

This report was produced by the Tax Policy and Statistics Division of the OECD's Centre for Tax Policy and Administration. It was led by Richard Clarke and written jointly by Richard Clarke, Patrice Ollivaud (Economics Department), Antonia Ramm, Michael Stemmer, and Astrid Tricaud. The report's Special Feature (Chapter 4) is largely based on an OECD Policy Brief written by Kurt Van Dender (OECD Centre for Tax Policy and Administration), Assia Elgouacem (Economics Department), Grégoire Garsous and Hamza Belgroun (Trade and Agriculture Directorate), and Mark Mateo and Amy Cano Prentice (Environment Directorate).

The authors would like to thank the delegates of Working Party No.2 on Tax Policy Analysis and Tax Statistics and the Committee on Fiscal Affairs for their inputs. The authors would also like to thank David Bradbury and Bert Brys for their guidance and acknowledge their helpful contributions and comments. Comments received from Piet Battiau, Stéphane Buydens, Nicolas Miranda, Sarah Perret, Pierce O'Reilly and Kurt Van Dender were also gratefully received. The authors would like to thank Karena Garnier and Natalie Lagorce for their assistance with formatting and communication, Michael Sharratt for his support with data processing and analysis, Céline Colin for her work on health tax design, and Mariona Mas Montserrat and Yannic Rehm for their tax buoyancy analysis.

The report was approved by the Committee on Fiscal Affairs and Working Party No.2 on Tax Policy Analysis and Tax Statistics on 31 August 2022 and prepared for publication by the OECD Secretariat.



From:
Tax Policy Reforms 2022
OECD and Selected Partner Economies

Access the complete publication at:
<https://doi.org/10.1787/067c593d-en>

Please cite this chapter as:

OECD (2022), "Foreword", in *Tax Policy Reforms 2022: OECD and Selected Partner Economies*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/94f69ae2-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.