

# Foreword

Tax Administration 2022 is the tenth edition of the OECD Centre for Tax Policy and Administration's comparative information series. First published in 2004, the primary purpose of the Tax Administration Series (TAS) is to share information that will facilitate dialogue on the design and administration of tax systems.

This edition of the TAS provides internationally comparative data on aspects of tax systems and their administration in 58 advanced and emerging economies. It includes performance-related data, ratios and trends up to the end of the 2020 fiscal year and, thus, provides a first glimpse at the impact of the COVID-19 pandemic on the work of tax administrations.

The publication also presents the results of the third and fourth round of the International Survey on Revenue Administration (ISORA). The ISORA survey is a multi-organisation survey to collect information and data on tax administration. It is governed by four partner organisations: the Inter-American Center of Tax Administrations (CIAT), the International Monetary Fund (IMF), the Intra-European Organisation of Tax Administrations (IOTA) and the OECD. As with the previous survey round, the Asian Development Bank (ADB) also participated in ISORA along with the four partner organisations.

To provide further insight into the ISORA data in certain places, TAS 2022 also uses data from the Inventory of Tax Technology Initiatives (ITTI). ITTI is a new online database containing information on technology tools and digitalisation solutions implemented by tax administrations across the globe. It has been developed by the OECD's Forum on Tax Administration together with eight key partner organisations.

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