

**Tax Administration 2019:
Comparative information on OECD and
other advanced and emerging economies**

Annex A

Data Tables

The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

Reader's guide

Tax administrations covered by the report

The Tax Administration Series (TAS) 2019 is the eighth edition of the OECD Centre for Tax Policy and Administration's comparative information series. The primary purpose of the series, which commenced in 2004, is to share information that will facilitate dialogue among tax officials on important tax administration issues, and that may also identify opportunities to improve the design and administration of their systems.

This edition of the series provides internationally comparative data on aspects of tax systems and their administration in 58 advanced and emerging economies. It covers all jurisdictions that are members of the OECD's Forum on Tax Administration (FTA), except Saudi Arabia which joined the FTA after the launch of the 2018 International Survey on Revenue Administration (ISORA), the data of which underpins this publication. In addition, it includes information on the non-FTA jurisdictions that are members of the European Union (i.e. Bulgaria, Croatia, Cyprus,¹ and Malta) as well as Morocco and Thailand (which increases the report's geographical coverage).

Data gathering

This is the statistical annex containing the set of tables which hold the data provided by tax administrations in response to the second round of the ISORA survey, launched in May 2018. The ISORA survey is a multi-organisation international survey to collect national-level 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. For the 2018 survey round, the Asian Development Bank (ADB) agreed to participate along with the four partner organisations.

The 2018 ISORA survey collected data for fiscal years 2016 and 2017. Survey information was gathered online using the IMF's Revenue Administration Fiscal Information Tool (RA-FIT). Participation was voluntary and more than 150 administrations completed the survey. Each partner organisation, and the ADB, supported participants, assisting them with the completion of the ISORA survey, based on an upfront agreed key. The 58 administrations included in this annex corresponds to the group of administrations supported by the OECD.

While all data contained in the publication has been subject to a high-level review by the OECD, neither the OECD nor any other partner organisation formally validated the data. As a result, all data included in the publication should be considered as self-reported by the administrations concerned.

Data comparability

The annex includes performance-related data, ratios and other information for the fiscal years 2016 and 2017. Following the first round of ISORA, changes were made to a number of questions. Therefore, care needs to be taken when comparing results from ISORA 2016 and 2018. Both surveys can be accessed on <http://data.rafit.org> under “Publication/Links”.

Also, it should be noted that statistical data is often subject to revisions after publication. As a result, some data may not correspond to what has been published by administrations. For example, it may be that opening balances of a specific year (t) may not correspond to closing balances of the preceding year (t-1) that were published in earlier editions of this publication.

Even more care should be taken when comparing ISORA data with data gathered through pre-ISORA surveys, i.e. data included in the sixth and prior editions of the TAS. When the ISORA survey was initially created and at the request of survey participants, the four partner organisations have gone to considerable effort to agree and document a range of words and terms used in the survey and their meaning. While this has improved data integrity and comparability between administrations, comparisons with pre-ISORA data may be limited as definitions may now exist for terms not previously defined, or in some instances, have changed.

Further, in relation to combined tax and customs administrations, it should be noted that the data in this annex refers to the tax administration activities of such administrations. The data may therefore not be directly comparable with key performance indicators published by them as these indicators may include both tax and customs related data.

Data tables

The statistical annex contains three sets of tables:

- 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 ISORA 2018 survey data. Those are the tables starting with “A”.
- The last table holds external data points that were used to calculate some of the D-table indicators.

The tables and charts in the publication are all accompanied by a hyperlink (StatLink) that direct readers to a corresponding Excel™ file containing the underlying data. These links are stable and will remain unchanged over time.

Symbols and abbreviations that are used in the tables are explained at the bottom of each table. The reader should note that where no data is shown for a specific jurisdiction in a table this is primarily due to it being: a construct of how the survey question was asked; or the opening question to a sub-section of the survey being answered in the negative and, therefore, the jurisdiction did not have to answer the follow-up questions.

Forum on Tax Administration

Readers wishing to find out more about the OECD’s work on tax administration should go to www.oecd.org/tax/forum-on-tax-administration/.

Caveat

Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore, this report and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a country’s practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.

Note

1. Note by Turkey: The information in this document with reference to “Cyprus” relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Turkey recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Turkey shall preserve its position concerning the “Cyprus issue”.

Note by all the European Union Member States of the OECD and the European Union: The Republic of Cyprus is recognised by all members of the United Nations with the exception of Turkey. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

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Table D.1


Revenue related ratios

Jurisdiction	Revenue related ratios								
	Revenue collected by the Tax Administration (in %) ¹								
	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	
	2016	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	D	25.5	24.5	23.2	22.2	16.5	15.4	9.0	9.4
Australia	58.8	20.5	20.4	20.4	20.3	20.4	20.3	0.2	0.2
Austria	46.6	22.9	22.8	22.9	22.8	22.9	22.8		
Belgium	51.9	26.0	28.0	25.2	26.6	25.2	26.6	3.1	5.1
Brazil	43.7	18.1	17.8	18.1	17.8	12.2	11.8		
Bulgaria	53.1	18.7	19.4	18.7	19.3	10.9	10.9	0.5	0.8
Canada	49.1	19.6	18.8	19.4	18.6	15.9	15.3	1.1	1.0
Chile	55.5	12.6	12.5	12.6	12.5	12.6	12.5		
China (People's Republic of)	71.2	20.1	20.1	19.5	19.6	17.2	17.0	2.9	2.8
Colombia	38.4	11.4	11.6	11.4	11.6	11.4	11.6		
Costa Rica	35.5	9.1	9.2	9.1	9.2	9.1	9.2		
Croatia	61.5	28.5	28.3	28.5	28.3	16.8	16.6	0.0	0.0
Cyprus	41.6	15.9	15.7	15.9	15.7	15.9	15.7		
Czech Republic	39.2	15.5	15.9	15.1	15.7	15.1	15.7	2.2	1.5
Denmark	87.6	46.7	46.5	46.7	46.5	46.4	46.2		
Estonia	87.9	34.7	34.1	34.2	33.6	20.7	20.2	1.4	1.5
Finland	49.3	26.2	29.0	26.2	29.0	25.5	28.6		
France	34.0	17.9	17.5	13.9	14.3	13.9	14.3	22.4	18.3
Georgia	62.2	17.7	16.9	17.3	16.5	17.3	16.5	2.0	2.7
Germany	41.1	18.3	18.5	18.3	18.5	18.3	18.5		
Greece	53.5	26.9	25.0	23.9	22.3	23.9	22.3	11.1	10.7
Hong Kong (China)	47.5	11.7	10.9	11.7	10.9	11.7	10.9		
Hungary ²	79.0	35.4	34.4	35.4	34.4	23.3	23.2		
Iceland ³	39.4	22.7	22.7	20.0	21.9	16.5	18.4	12.0	3.7
India	D	4.8	5.1	4.8	5.1	4.8	5.1		
Indonesia	54.9	7.9	7.4	7.9	7.4	7.9	7.4		
Ireland	77.5	20.7	20.7	20.3	20.0	16.8	16.6	2.0	3.2
Israel	51.9	19.0	20.7	19.0	20.7	19.0	20.7		
Italy	47.3	21.9	21.7	21.9	21.7	21.9	21.7		
Japan	27.7	9.8	9.6	9.8	9.6	9.8	9.6		
Kenya	53.8	11.3	11.9	11.3	11.9	11.3	11.9	0.3	0.2
Korea	28.1	9.7	10.1	9.7	10.1	9.7	10.1	0.7	0.6
Latvia	86.6	31.9	31.9	30.2	30.5	20.0	20.1	5.3	4.1
Lithuania	52.5	17.9	17.6	17.2	17.0	17.2	17.0	4.3	3.2
Luxembourg	55.3	24.2	24.5	23.9	24.2	23.9	24.2	1.4	1.4
Malaysia	D	9.3	9.1	9.3	9.1	9.3	9.1	0.0	0.0
Malta	67.9	25.6	26.5	25.6	26.5	20.3	21.2	0.0	0.0

Table D.1

Revenue related ratios (continued)

Jurisdiction	Revenue related ratios								
	Revenue collected by the Tax Administration (in %) ¹								
	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	
2016	2016	2017	2016	2017	2016	2017	2016	2017	
Mexico	66.9	15.3	15.2	11.1	10.7	11.1	10.7	27.7	29.8
Morocco	D	11.5	12.5	11.5	12.5	11.5	12.5		
Netherlands	76.5	33.0	33.3	32.4	32.7	19.8	21.0	1.9	1.9
New Zealand	66.2	23.6	24.2	23.3	23.9	23.3	23.9	1.4	1.2
Norway	50.9	27.5	29.3	27.3	29.1	23.0	25.1	0.7	0.7
Peru	65.3	12.6	12.1	12.5	11.9	10.5	9.9	1.0	1.4
Poland	36.7	14.3	15.5	14.3	15.5	14.3	15.5		
Portugal	55.2	23.4	23.3	23.3	23.1	23.3	23.1	0.6	0.6
Romania	78.3	25.0	24.0	23.9	22.8	15.8	14.4	4.6	5.0
Russia	45.5	16.6	25.0	16.5	24.8	16.5	18.5	0.7	0.6
Singapore	48.3	9.2	9.3	9.2	9.3	9.2	9.3		
Slovak Republic	35.3	13.9	13.9	13.6	13.7	13.6	13.7	1.8	1.9
Slovenia	80.6	34.9	35.6	34.7	35.4	19.4	20.2	0.7	0.7
South Africa	57.6	21.6	21.9	21.5	21.8	21.1	21.4	0.4	0.6
Spain	41.6	15.4	15.5	15.4	15.5	15.4	15.5		
Sweden	96.8	48.1	48.2	48.1	48.2	33.3	33.4		
Switzerland	18.6	6.2	6.9	6.2	6.9	6.2	6.9		
Thailand	38.7	8.3	7.8	8.3	7.8	8.3	7.8		
Turkey	59.3	19.3	18.5	19.3	18.5	19.3	18.5		
United Kingdom	67.8	26.1	26.8	25.9	26.6	20.2	20.6	0.6	0.7
United States	49.8	15.6	15.4	15.6	15.4	9.9	9.6		

StatLink  <http://dx.doi.org/10.1787/888933984687>

- Note: To improve comparability, VAT (gross imports) has been removed from the total net revenue collected.
- Hungary: Includes all revenues collected by the national tax and customs administration
- Iceland: Revenue collection is conducted by the Directorate of Customs – a separate agency – and not by the Directorate of Internal Revenue.

Formula	(Total net revenue collected [A.2] - VAT (gross imports) [A.6]) / Total government revenue [E.1] / 1 000 000 * 100	(Total net revenue collected [A.2] - VAT (gross imports) [A.6]) / GDP [E.1] / 1 000 000 * 100	(Total net revenue collected [A.2] - VAT (gross imports) [A.6] - Non-tax revenue [A.5]) / GDP [E.1] / 1000000 * 100	(Total net revenue collected [A.2] - VAT (gross imports) [A.6] - Non-tax revenue [A.5] - Social security contributions [A.5]) / GDP [E.1] / 1 000 000 * 100	Non-tax revenue [A.5] / (Total net revenue collected [A.2] - VAT (gross imports) [A.6]) * 100
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Table D.2

Tax structure and SSC proportions

Jurisdiction	Tax structure and SSC proportions ¹									
	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	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	7.8	8.2	13.0	13.1	19.1	20.1	26.4	27.8	24.8	21.4
Australia	55.1	54.4	21.9	22.9	15.9	15.9			6.9	6.7
Austria	38.2	37.9	9.2	9.4	33.1	33.2			19.5	19.5
Belgium	39.1	36.5	11.8	15.3	25.5	24.1			20.5	19.0
Brazil	9.9	10.6	17.8	16.6	20.7	23.6	32.8	33.8	18.8	15.4
Bulgaria	14.7	15.3	11.2	11.5	29.4	26.8	41.5	42.9	2.8	2.7
Canada	53.0	51.7	14.9	15.6	9.1	9.8	17.9	17.7	4.1	4.2
Chile	10.6	11.8	43.2	44.0	34.1	34.4			12.1	9.8
China (People's Republic of)	6.8	7.2	19.5	19.4	27.3	33.7	11.2	12.8	32.3	24.0
Colombia	10.6	10.4	44.8	44.1	27.5	31.8			17.0	13.7
Costa Rica	14.7	14.8	26.4	27.9	26.3	25.0			32.6	32.3
Croatia	10.4	9.1	7.3	8.1	38.1	38.5	41.0	41.3	3.1	3.0
Cyprus	14.1	14.8	25.0	25.8	40.2	41.3			20.7	18.2
Czech Republic	23.3	24.0	23.2	22.1	47.3	47.5			3.9	4.8
Denmark	57.0	56.6	5.8	6.6	20.4	20.6	0.7	0.7	16.0	15.5
Estonia	17.2	17.1	5.0	4.7	23.5	23.9	38.8	39.3	14.1	13.5
Finland	54.1	45.8	8.6	9.4	26.0	22.8	3.0	1.5	8.4	20.5
France	18.0	18.3	7.5	8.9	33.8	36.2			18.2	18.2
Georgia	40.1	45.3	17.6	11.7	12.7	15.6			27.7	24.6
Germany	47.8	48.6	14.6	14.8	28.9	28.2			8.6	8.3
Greece	15.0	16.0	6.8	6.8	24.9	26.0			42.1	40.5
Hong Kong (China)	24.1	25.1	46.5	46.2					29.3	28.7
Hungary ²	13.7	14.6	5.4	4.8	24.3	24.8	34.2	32.4	22.4	23.4
Iceland ³	27.2	28.5	11.5	14.0	8.1	11.2	15.3	15.3	26.0	27.3
India	37.8	40.1	61.1	57.1					1.1	2.9
Indonesia ⁴	0.5	0.8	17.5	20.8	27.8	31.4			54.2	47.1
Ireland	33.6	32.7	12.9	13.4	19.0	18.8	16.8	16.7	15.7	15.2
Israel	32.5	31.3	25.6	30.7	20.6	19.9			21.3	18.0
Italy	41.1	40.8	8.3	8.2	23.7	23.8			26.9	27.2
Japan	33.8	33.6	20.6	19.7	30.2	31.0			15.4	15.8
Kenya	39.4	37.4	18.7	19.5	19.6	20.9			22.0	21.9
Korea	43.0	42.9	32.9	33.8	-8.1	-11.4			31.6	34.2
Latvia	19.1	19.9	5.3	5.0	24.6	24.8	32.0	32.7	13.8	13.5
Lithuania	22.3	22.1	9.1	8.6	42.7	44.3			21.6	21.9
Luxembourg	38.3	37.1	18.8	21.4	27.0	25.1			14.6	14.9
Malaysia	26.0	25.9	67.7	68.1					6.4	6.0
Malta	27.1	26.9	23.8	24.0	23.3	23.9	20.6	20.0	5.2	5.2
Mexico	23.5	24.1	22.7	23.2	9.9	8.8			16.1	14.0
Morocco	33.3	30.5	36.7	38.6	16.5	19.7			13.5	11.3
Netherlands	21.0	24.2	9.0	8.8	20.2	20.1	38.1	35.0	9.8	10.0

Table D.2 Tax structure and SSC proportions (continued)

Jurisdiction	Tax structure and SSC proportions ¹									
	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	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	51.6	50.5	20.9	22.2	25.6	25.5			0.6	0.5
Norway	38.7	34.0	8.1	8.7	14.8	26.2	15.7	13.9	22.1	16.5
Peru	19.8	17.7	24.0	25.1	20.9	21.3	16.2	16.5	18.1	18.1
Poland	18.2	17.2	9.9	9.7	43.8	47.4			28.0	25.7
Portugal	29.1	28.1	13.1	13.8	32.7	32.9			24.4	24.5
Romania	14.4	14.5	8.1	7.1	23.6	22.5	32.2	34.9	17.1	16.0
Russia	21.1	14.1	19.3	14.3	18.5	13.4	0.0	25.2	40.4	32.3
Singapore	23.5	25.2	38.7	36.1	12.5	13.9			25.3	24.7
Slovak Republic	23.8	24.3	24.1	21.6	25.9	27.7			24.4	24.5
Slovenia	14.8	14.3	4.2	5.0	19.6	21.9	43.8	42.6	16.8	15.6
South Africa	41.4	41.8	20.6	20.3	13.9	13.7	1.8	1.8	21.9	21.8
Spain	42.0	43.0	12.6	12.9	28.5	27.3			17.0	16.8
Sweden	34.1	34.2	8.2	8.4	19.1	19.2	30.8	30.7	7.7	7.4
Switzerland	25.9	22.6	26.0	22.9	30.0	26.9			18.1	27.7
Thailand	23.6	23.1	47.2	48.3	19.5	19.5			9.7	9.1
Turkey	19.2	19.6	8.5	9.2	10.7	9.7			61.5	61.5
United Kingdom	33.1	31.8	8.9	9.3	17.7	17.6	21.9	22.4	17.8	18.2
United States	49.8	49.7	10.1	9.9			36.8	37.6	3.3	2.8

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- Note: To improve comparability, VAT (gross imports) has been removed from the total net revenue collected.
- Hungary: Includes all revenues collected by the national tax and customs administration
- Iceland: Revenue collection is conducted by the Directorate of Customs – a separate agency – and not by the Directorate of Internal Revenue.
- Indonesia: Income tax – individuals and corporates does not include tax revenues collected through withholding taxes.

Formula	Income tax - individuals [A.3] / (Total net revenue collected [A.2] - VAT (gross imports) [A.6]) * 100	Income tax - corporate and other entities [A.3] / (Total net revenue collected [A.2] - VAT (gross imports) [A.6]) * 100	(Value added tax [A.6] - VAT (gross imports) [A.6]) / (Total net revenue collected [A.2] - VAT (gross imports) [A.6]) * 100	Social security contributions [A.5] / (Total net revenue collected [A.2] - VAT (gross imports) [A.6]) * 100	Other taxes [A.4] / (Total net revenue collected [A.2] - VAT (gross imports) [A.6]) * 100

Table D.3

Resource ratios

Jurisdiction	Resource ratios									
	Population per FTE		Labour force per FTE		Recurrent cost of collection ¹		Salary cost as percent of recurrent budget		ICT operating cost as percent of recurrent budget	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	3 218	3 348	1 446	1 505	D	D	D	D	D	D
Australia	1 370	1 374	721	721	1.0	1.0	53.9	52.7	21.5	21.3
Austria	1 142	1 154	593	598	0.8	0.8	70.6	69.8	17.4	17.2
Belgium	691	697	305	307	1.1	0.9	78.0	80.3	7.5	4.9
Brazil	11 238	11 919	5 586	5 939	0.7	0.7	48.0	51.9	20.4	17.1
Bulgaria	927	921	426	422	1.0	1.0	83.2	83.5	2.0	2.9
Canada	955	948	525	519	1.1	1.2	74.3	74.7	12.6	12.4
Chile	3 654	3 632	1 804	1 803	0.9	0.9	88.7	89.6	9.1	7.7
China (People's Republic of)	3 510	3 488	2 004	1 979	0.4	0.3	54.6	54.4	1.2	1.2
Colombia	7 678	7 513	4 106	4 046	0.7	0.7	93.8	94.5	6.2	5.5
Costa Rica	5 124	5 208	2 376	2 429	1.2	1.2	61.9	62.4	0.0	D
Croatia	1 014	1 023	446	448	0.8	0.7	60.0	62.6	18.3	16.1
Cyprus	1 088	1 118	531	552	1.1	1.0	93.6	96.1	1.6	1.8
Czech Republic	727	719	371	365	1.2	1.3	62.6	61.0	5.0	8.1
Denmark	901	831	476	438	0.5	0.5	63.1	64.3	41.1	24.1
Estonia	1 622	1 657	856	869	0.4	0.3	75.6	74.0	D	D
Finland	1 144	1 088	560	530	0.7	0.6	62.3	60.3	25.5	24.2
France	1 307	1 355	593	613	0.9	0.9	91.9	92.0	5.3	5.1
Georgia	2 127	2 245	1 163	1 227	0.8	0.8	73.4	66.5	0.7	2.0
Germany	754	753	396	396	1.4	1.4	79.4	79.4	6.2	6.2
Greece	1 354	1 341	616	608	0.6	0.6	82.0	85.1	0.2	0.3
Hong Kong (China)	2 590	2 602	1 394	1 390	0.5	0.5	86.2	86.6	11.2	11.3
Hungary	889	890	425	424	D	D	D	D	D	D
Iceland	1 398	1 452	867	897	0.5	0.5	79.9	80.1	9.4	8.8
India	D	D	D	D	0.7	0.7	61.2	59.8	9.5	10.9
Indonesia	6 521	6 132	3 131	2 952	1.4	1.4	64.4	73.4	1.9	0.0
Ireland	966	964	457	453	0.6	0.6	76.9	75.2	9.0	9.4
Israel	1 601	1 484	741	687	0.8	0.7	68.6	68.9	5.6	4.6
Italy	1 543	1 551	651	652	0.9	0.8	55.7	57.8	6.0	5.5
Japan ²	2 280	2 278	1 200	1 195	1.3	1.3	D	D	6.4	6.8
Kenya	19 716	15 065	7 627	5 866	0.5	0.5	87.9	D	10.3	D
Korea	2 574	2 558	1 392	1 386	1.0	0.9	70.0	70.7	7.4	7.5
Latvia	762	817	392	419	0.8	0.8	70.0	72.3	9.2	9.6
Lithuania	840	829	434	428	0.7	0.7	83.4	84.0	7.2	6.6
Luxembourg	586	578	284	279	0.8	0.8	90.7	91.1	2.9	3.1
Malaysia	2 248	2 339	1 090	1 142	1.7	1.9	69.6	63.8	8.4	9.1
Malta	1 331	1 419	622	661	0.5	0.4	71.9	72.3	28.0	27.5
Mexico	4 586	4 691	2 049	2 109	0.5	0.5	59.6	61.8	1.1	0.1
Morocco	6 946	6 886	2 469	2 450	0.7	0.6	83.8	81.6	3.2	3.2

Table D.3

Resource ratios (continued)

Jurisdiction	Resource ratios									
	Population per FTE		Labour force per FTE		Recurrent cost of collection ¹		Salary cost as percent of recurrent budget		ICT operating cost as percent of recurrent budget	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	793	853	421	453	0.9	0.8	70.0	72.7	17.7	17.7
New Zealand	829	888	461	493	1.2	1.1	53.5	51.0	7.3	8.1
Norway	846	866	448	457	0.6	0.6	67.5	70.9	17.4	16.7
Peru	3 917	4 081	2 161	2 271	1.9	1.7	D	D	D	D
Poland	807	D	391	D	1.5	D	74.5	D	D	D
Portugal	1 082	1 086	545	546	1.1	1.1	77.8	77.7	8.1	5.6
Romania	1 083	1 098	491	495	0.9	0.8	85.2	90.6	D	D
Russia	961	891	507	466	1.0	0.6	61.8	59.8	4.9	7.5
Singapore	2 934	2 988	1 708	1 739	1.0	1.0	61.8	62.9	25.0	24.5
Slovak Republic	789	795	401	402	D	D	D	D	D	D
Slovenia	663	655	320	313	0.7	0.7	89.8	89.8	2.0	2.5
South Africa	3 942	4 175	1 527	1 622	1.1	1.1	67.0	67.1	3.8	4.4
Spain	1 858	1 852	920	913	0.7	0.7	77.8	80.4	5.7	5.2
Sweden	1 047	1 071	554	566	0.4	0.3	77.7	77.3	19.4	20.5
Switzerland	8 382	8 276	4 895	4 820	0.6	0.6	67.2	62.2	10.1	24.5
Thailand	3 934	3 973	2 228	2 252	0.7	0.7	70.2	72.1	5.7	5.6
Turkey	1 928	2 099	746	813	0.5	0.5	83.5	81.7	0.5	0.5
United Kingdom	1 119	1 069	575	548	0.7	0.7	63.2	63.2	17.3	16.1
United States	4 150	4 239	2 089	2 128	0.4	0.4	76.4	75.7	15.2	14.6

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1. Note: To improve comparability, VAT (gross imports) has been removed from the total net revenue collected.

2. Japan: The total operating expenditure includes the capital expenditure.

Formula	Population [E.1] / Total FTEs [A.28]	Labor force [E.1] / Total FTEs [A.28]	Total operating expenditure [A.31] / (Total net revenue collected [A.2] - VAT (gross imports) [A.6]) * 100	Salary [A31] / Total operating expenditure [A.31] * 100	Information and communication technology [A31] / Total operating expenditure [A.31] * 100
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Table D.4

Staff allocation by function

Jurisdiction	Staff allocation by function													
	Percentage staff allocated to registration and taxpayer services		Percentage staff allocated to 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 dispute and appeals		Percentage staff in ICT		Percentage staff in all other functions	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	8.2	8.2	2.0	2.0	59.0	59.0	12.0	12.0	4.8	4.8	3.1	3.1	10.9	10.9
Australia	2.9	2.7	15.3	17.2	23.3	26.2	7.3	6.6	3.0	2.9	8.3	8.3	39.9	36.1
Austria	23.9	23.7	5.2	5.1	50.2	50.0	5.2	5.1	1.8	2.0	0.0	0.0	13.8	14.2
Belgium	29.0	29.2	4.4	6.6	39.4	38.9	12.0	10.0	4.5	4.9	2.0	2.0	8.6	8.4
Brazil	26.8	26.5	8.6	8.7	22.8	22.9	17.2	17.5	5.4	5.4	3.0	3.0	16.2	15.9
Bulgaria	18.5	18.4	4.9	4.9	44.8	44.8	9.7	10.0	5.3	5.4	2.7	2.7	14.0	13.8
Canada	10.3	10.7	15.7	11.0	25.5	24.9	20.2	24.9	4.4	4.5	9.4	9.4	14.5	14.5
Chile	16.3	16.0	0.8	0.8	45.8	45.6	0.0	0.0	9.2	9.3	4.0	3.9	23.9	24.3
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	13.1	12.8	0.0	11.3	42.6	42.0	15.1	14.9	3.2	3.2	1.9	2.1	24.3	13.6
Costa Rica	13.6	14.1	21.6	21.9	28.4	29.3	17.4	16.0	10.9	11.0	0.0	0.0	8.1	7.6
Croatia 1	55.7	53.1	0.0	0.0	21.5	20.5	11.4	13.1	2.4	2.2	1.2	1.3	7.8	9.8
Cyprus	6.5	6.5	9.2	8.8	32.3	32.6	9.0	9.1	2.9	2.8	7.1	7.0	33.0	33.2
Czech Republic	4.2	4.2	37.1	37.0	20.4	20.6	6.1	6.1	1.2	1.3	1.6	1.7	29.4	29.2
Denmark	13.5	12.4	21.5	22.0	31.0	31.3	15.8	13.7	0.0	0.0	5.3	8.7	12.9	11.9
Estonia	35.6	36.8	1.2	1.3	39.2	38.7	6.5	6.3	3.7	3.5	4.4	4.0	9.2	9.4
Finland	14.3	13.0	12.1	13.2	22.9	22.6	2.8	2.7	5.9	6.1	2.5	2.0	39.5	40.3
France	0.3	0.5	28.8	28.2	24.1	24.3	19.4	19.6	12.2	12.4	5.3	5.1	9.8	10.0
Georgia	9.9	9.6	1.1	1.1	9.8	10.0	2.8	2.9	1.1	1.3	2.2	2.3	73.0	72.8
Germany	1.0	D	31.5	28.4	29.7	31.9	7.2	D	7.7	8.0	2.7	D	20.2	D
Greece	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Hong Kong (China)	4.7	4.7	59.6	59.5	8.5	8.4	7.8	7.7	0.9	0.9	5.9	5.9	12.7	12.8
Hungary	31.0	31.7	5.0	4.9	40.1	39.5	23.8	23.9	0.0	0.0	0.0	0.0	0.0	0.0
Iceland	D	D	D	D	D	D	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D	D	D	D	D	D	D

Table D.4


Staff allocation by function (continued)

Jurisdiction	Staff allocation by function													
	Percentage staff allocated to registration and taxpayer services		Percentage staff allocated to 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 dispute and appeals		Percentage staff in ICT		Percentage staff in all other functions	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	22.5	22.2	20.4	19.0	12.2	12.0	3.9	3.9	2.6	2.3	0.8	0.8	37.6	39.7
Ireland	30.0	30.1	6.4	6.7	24.7	24.7	10.9	10.6	0.0	0.0	7.2	7.5	20.9	20.5
Israel	4.0	5.2	4.5	7.2	48.4	48.3	12.6	12.4	1.9	2.1	27.8	23.1	0.9	1.7
Italy	12.7	13.2	22.1	17.2	31.0	36.3	2.7	2.6	7.9	7.9	1.5	1.5	22.1	21.3
Japan	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Korea	7.9	8.1	50.9	50.8	22.3	22.0	5.6	5.6	1.4	1.3	2.7	2.7	9.3	9.5
Latvia	16.6	20.1	25.7	23.0	26.0	27.6	8.1	7.6	5.6	6.0	4.4	4.7	13.5	11.0
Lithuania	23.1	23.5	23.9	24.2	28.6	29.1	6.0	6.0	0.6	0.5	3.7	3.8	14.0	12.8
Luxembourg 2	0.0	0.0	6.7	6.1	69.9	69.5	1.7	2.6	2.0	2.1	4.2	5.6	15.4	14.2
Malaysia	10.3	10.7	15.2	14.1	27.3	27.0	6.8	7.4	0.3	0.2	2.5	2.6	37.6	38.1
Malta	13.7	14.3	12.6	13.1	20.8	21.6	5.8	6.1	4.1	4.3	3.2	3.4	39.8	37.2
Mexico	12.7	12.7	8.7	4.7	23.9	27.1	23.1	23.1	8.4	8.2	4.2	4.2	18.9	19.9
Morocco	48.6	51.5	9.8	2.6	10.4	10.1	2.3	10.3	2.6	2.6	4.1	3.9	22.3	18.9
Netherlands	12.2	10.7	7.3	6.6	37.9	37.8	7.6	8.2	6.2	6.8	11.4	11.8	17.3	18.2
New Zealand	17.6	16.6	13.2	12.6	25.3	25.4	15.8	16.1	1.0	0.9	5.4	5.5	21.7	22.9
Norway	15.9	15.9	6.0	7.4	31.2	29.8	5.1	4.9	4.9	1.9	18.4	19.4	18.5	20.6
Peru	17.2	16.8	0.0	0.0	24.1	23.6	12.9	11.2	3.1	3.5	6.3	7.5	36.4	37.5
Poland	55.4	D	9.6	D	20.2	D	13.0	D	0.0	D	0.0	D	1.7	D
Portugal	47.7	50.3	3.6	3.5	21.0	19.8	14.2	12.6	4.1	4.1	1.1	1.1	8.3	8.5
Romania	19.2	19.2	3.8	3.9	31.5	31.0	19.4	19.7	4.4	4.6	5.2	5.2	16.5	16.3
Russia	13.1	12.5	4.0	3.7	49.8	51.3	9.4	11.3	7.5	6.3	3.6	2.9	12.6	11.9
Singapore	6.8	6.5	38.0	34.9	20.6	20.6	10.4	10.2	0.0	0.0	11.1	11.7	13.1	16.2
Slovak Republic	10.1	10.0	25.9	25.8	22.9	22.6	4.3	4.1	1.2	1.3	4.1	4.1	31.4	32.1
Slovenia	7.3	6.7	2.5	2.5	55.3	57.5	16.7	15.9	2.4	2.3	3.1	2.5	12.7	12.7

Table D.4

Staff allocation by function (continued)

Jurisdiction	Staff allocation by function													
	Percentage staff allocated to registration and taxpayer services		Percentage staff allocated to 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 dispute and appeals		Percentage staff in ICT		Percentage staff in all other functions	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
South Africa	14.6	15.9	4.0	3.3	15.4	12.2	7.9	8.4	1.2	1.7	5.8	5.2	51.1	53.4
Spain	18.3	18.4	10.6	11.3	19.4	19.5	16.8	16.8	0.6	0.6	7.2	6.8	27.1	26.6
Sweden	42.0	43.7	0.0	0.0	38.0	36.3	0.0	0.0	0.0	0.0	7.6	7.5	12.4	12.5
Switzerland	6.6	7.0	30.5	28.6	25.1	26.1	6.0	6.4	10.1	10.5	3.0	3.4	18.6	18.0
Thailand	10.4	9.6	13.0	13.2	25.4	26.9	5.5	5.6	1.8	1.9	2.8	2.8	41.1	40.0
Turkey	D	D	D	D	20.6	21.4	D	D	D	D	D	D	D	D
United Kingdom	35.7	27.0	0.0	0.0	34.9	39.4	9.2	8.1	0.6	1.5	2.7	2.9	16.9	21.1
United States	6.3	5.9	30.3	31.3	29.6	28.7	11.5	11.9	4.2	4.1	8.7	8.7	9.4	9.4

StatLink  <http://dx.doi.org/10.1787/888933984744>

1. Croatia: The number of FTEs on “Returns and payment processing” is included in “Registration and taxpayer services”.
2. Luxembourg: The number of FTEs on “Registration and taxpayer services” is included in “Audit, investigation and other verification”.

Formula	FTEs in registration and taxpayer services [A.28] / Total FTEs [A.28] * 100	FTEs in returns and payment processing [A.28] / Total FTEs [A.28] * 100	FTEs in audit, investigation and other verification [A.28] / Total FTEs [A.28] * 100	FTEs in enforced debt collection and related functions [A.28] / Total FTEs [A.28] * 100	FTEs in disputes and appeals [A.28] / Total FTEs [A.28] * 100	FTEs in information and communication technology [A.28] / Total FTEs [A.28] * 100	FTEs in other functions [A.28] / Total FTEs [A.28] * 100
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Table D.5

Staff allocation by office type

Jurisdiction	Staff allocation by office type											
	Percentage staff in headquarters		Percentage staff in regional offices		Percentage staff in local/branch offices		Percentage staff in data processing centres		Percentage staff in national/regional service centres		Percentage staff in other offices	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	5.6	5.7	64.6	64.4	29.8	29.8	0.0	0.0	0.0	0.0	0.0	0.0
Australia	12.0	12.1	88.0	87.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	0.1	0.2	3.0	3.1	96.8	96.7	0.0	0.0	0.0	0.0	0.0	0.0
Belgium	11.1	12.1	3.0	3.1	85.1	82.0	0.0	0.0	0.6	1.3	0.2	1.5
Brazil	7.5	7.3	7.3	7.4	73.6	73.9	0.0	0.0	11.6	11.5	0.0	0.0
Bulgaria	15.6	15.3	47.7	48.5	35.7	35.2	0.0	0.0	0.5	0.5	0.5	0.5
Canada	26.4	27.3	5.0	4.2	43.3	42.5	18.7	18.9	6.7	7.1	0.0	0.0
Chile	15.8	16.5	56.5	56.1	21.4	21.2	1.3	1.1	0.7	0.7	4.2	4.4
China (People's Republic of)	0.3	0.3	3.6	3.5	78.9	78.0	5.0	5.8	12.3	12.4	0.0	0.0
Colombia	11.8	11.9	0.0	0.0	86.3	86.0	1.9	2.1	0.0	0.0	0.0	0.0
Costa Rica	26.2	36.5	73.8	63.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Croatia	7.2	8.0	38.3	39.3	54.3	52.7	0.0	0.0	0.2	0.0	0.0	0.0
Cyprus	21.5	20.4	0.0	79.6	78.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Czech Republic	6.5	6.7	9.0	8.7	80.9	80.7	0.0	0.0	0.0	0.0	3.6	3.8
Denmark	15.2	13.4	0.0	0.0	75.7	77.0	0.0	0.0	9.1	9.6	0.0	0.0
Estonia	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Finland	15.8	17.0	0.0	0.0	82.2	81.2	0.0	0.0	2.0	1.9	0.0	0.0
France	3.8	2.8	7.7	7.3	80.5	81.0	3.6	3.8	0.9	1.5	3.5	3.8
Georgia	22.6	21.8	0.0	0.0	53.2	52.8	0.0	0.0	0.0	0.0	24.2	25.4
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece	5.2	4.3	10.4	11.4	80.5	79.6	0.0	0.0	3.9	4.7	0.1	0.0
Hong Kong (China)	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hungary	4.0	3.9	0.0	0.0	87.8	86.7	0.0	0.0	8.2	9.4	0.0	0.0
Iceland	60.4	78.7	39.6	21.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
India	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	7.1	7.3	9.1	8.8	76.0	73.9	0.7	0.7	0.5	0.5	6.6	8.8
Ireland	7.4	7.7	64.7	64.2	0.0	0.0	18.0	17.8	0.0	0.0	9.9	10.2

Table D.5

Staff allocation by office type (continued)

Jurisdiction	Staff allocation by office type											
	Percentage staff in headquarters		Percentage staff in regional offices		Percentage staff in local/branch offices		Percentage staff in data processing centres		Percentage staff in national/regional service centres		Percentage staff in other offices	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Israel	13.8	14.6	0.0	0.0	73.1	71.3	8.3	7.6	4.8	6.5	0.0	0.0
Italy	5.2	5.4	9.3	8.9	82.7	82.9	1.2	1.2	1.5	1.7	0.0	0.0
Japan	1.6	1.7	20.8	21.0	76.2	75.9	D	D	D	D	1.4	1.4
Kenya	D	D	D	D	D	D	D	D	D	D	D	D
Korea	4.2	4.3	19.4	19.2	75.3	75.3	0.0	0.0	0.7	0.7	0.5	0.5
Latvia	D	D	D	D	D	D	D	D	D	D	D	D
Lithuania	41.3	41.3	54.9	54.8	0.0	0.0	1.5	1.5	2.3	2.5	0.0	0.0
Luxembourg	19.3	20.5	0.0	0.0	80.7	79.5	0.0	0.0	0.0	0.0	0.0	0.0
Malaysia	13.8	15.8	3.8	4.3	77.8	76.5	3.5	2.4	1.1	1.0	0.0	0.0
Malta	D	D	D	D	D	D	D	D	D	D	D	D
Mexico	24.0	24.2	0.0	0.0	71.8	71.6	4.2	4.2	0.0	0.0	0.0	0.0
Morocco	9.9	9.7	63.3	63.5	21.1	21.1	2.1	1.9	3.6	3.8	0.0	0.0
Netherlands	1.0	1.1	0.0	0.0	80.8	80.3	11.4	11.8	6.7	6.8	0.0	0.0
New Zealand	26.7	29.5	0.0	0.0	2.1	2.4	11.9	13.0	59.4	55.1	0.0	0.0
Norway ¹	4.6	4.7	72.9	72.0	0.0	0.0	18.4	19.4	4.1	3.9	0.0	0.0
Peru	20.3	21.6	46.0	44.4	6.2	5.6	6.3	7.5	14.4	13.1	6.8	7.8
Poland	D	D	D	D	D	D	D	D	D	D	D	D
Portugal	16.6	16.1	34.2	33.8	46.4	47.3	1.9	1.8	0.9	0.9	0.0	0.0
Romania	14.6	14.7	11.7	11.9	69.1	69.0	0.5	0.5	4.1	3.9	0.0	0.0
Russia	0.8	0.7	13.5	13.1	83.4	84.2	0.1	0.1	0.0	0.0	2.2	1.9
Singapore	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovak Republic	18.6	18.7	35.2	34.5	44.6	44.7	0.0	0.0	0.0	0.0	1.7	2.1
Slovenia	14.9	13.7	80.4	81.5	0.0	0.0	4.1	4.0	0.6	0.8	0.0	0.0
South Africa	19.9	19.6	0.0	0.0	18.7	27.3	0.0	0.0	6.6	6.3	54.7	46.8
Spain	6.8	6.8	36.4	36.7	53.8	53.5	2.4	2.3	0.7	0.7	0.0	0.0
Sweden	20.1	94.3	74.1	0.0	0.0	0.0	0.0	0.0	5.8	5.7	0.0	0.0

Table D.5

Staff allocation by office type (continued)

Jurisdiction	Staff allocation by office type											
	Percentage staff in headquarters		Percentage staff in regional offices		Percentage staff in local/branch offices		Percentage staff in data processing centres		Percentage staff in national/regional service centres		Percentage staff in other offices	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Switzerland	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	6.4	6.4	8.3	8.4	84.1	83.9	1.1	1.1	0.2	0.1	0.0	0.0
Turkey	3.2	3.8	0.0	0.0	95.3	95.1	1.1	0.7	0.4	0.4	0.0	0.0
United Kingdom	4.4	3.9	0.0	0.0	95.6	96.1	0.0	0.0	0.0	0.0	0.0	0.0
United States	5.5	6.2	11.8	10.9	51.0	50.1	13.5	13.6	18.3	19.3	0.0	0.0

StatLink  <http://dx.doi.org/10.1787/888933984763>

1. Norway: FTEs from “Local/branch offices” are included in “Regional offices”.


Formula	FTEs in headquarters [A.29] / Total FTEs [A.29] * 100	FTEs in regional offices [A.29] / Total FTEs [A.29] * 100	FTEs in local / branch offices [A.29] / Total FTEs [A.29] * 100	FTEs in data processing centers [A.29] / Total FTEs [A.29] * 100	FTEs in national / regional service centers [A.29] / Total FTEs [A.29] * 100	FTEs in other offices [A.29] / Total FTEs [A.29] * 100
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Table D.6

Staff dynamics

Jurisdiction	Staff dynamics ¹			
	Hiring rate		Attrition rate	
	2016	2017	2016	2017
Argentina	0.9	0.1	2.3	3.1
Australia	6.5	8.5	9.3	9.0
Austria	3.0	6.3	3.4	3.8
Belgium	2.5	3.8	9.9	5.3
Brazil	0.0	0.0	3.5	5.0
Bulgaria	4.3	6.0	6.1	6.4
Canada	16.5	18.5	17.3	16.2
Chile	5.5	4.1	1.4	2.7
China (People's Republic of)	5.3	5.5	3.6	4.3
Colombia	4.4	6.4	3.1	3.5
Costa Rica	1.6	1.0	2.7	1.6
Croatia	4.4	2.7	4.7	4.3
Cyprus	1.0	1.0	3.9	2.7
Czech Republic	9.6	10.0	8.5	9.0
Denmark	15.3	16.7	9.7	7.8
Estonia	2.7	4.4	5.0	5.5
Finland	2.7	9.6	4.8	6.3
France	2.3	3.4	4.6	5.1
Georgia	6.5	7.1	5.2	11.2
Germany	D	D	D	D
Greece	4.6	2.1	3.2	1.6
Hong Kong (China)	7.1	5.1	6.4	5.2
Hungary	0.6	0.8	8.0	5.5
Iceland	D	D	D	D
India	D	D	D	D
Indonesia	6.7	9.1	1.6	1.8
Ireland	8.9	8.3	5.7	7.6
Israel	12.6	13.6	11.1	11.7
Italy	2.7	1.4	5.0	3.2
Japan	D	D	D	D
Kenya	D	D	D	D
Korea	D	D	D	D
Latvia	4.7	2.7	7.3	10.6
Lithuania	8.5	5.9	12.3	8.1
Luxembourg	9.1	8.3	3.3	3.7
Malaysia	3.5	2.7	3.0	5.3
Malta	5.8	8.0	5.0	10.1
Mexico	10.8	12.6	12.6	13.6
Morocco	6.6	4.1	3.6	1.9
Netherlands	5.7	2.7	7.7	6.4

Jurisdiction	Staff dynamics ¹			
	Hiring rate		Attrition rate	
	2016	2017	2016	2017
New Zealand	9.6	7.1	10.1	11.9
Norway	9.5	4.0	5.8	6.8
Peru	8.0	7.7	11.7	10.8
Poland	D	D	D	D
Portugal	2.6	3.0	3.8	3.0
Romania	8.7	3.2	7.8	5.1
Russia	16.5	25.8	15.8	17.7
Singapore	5.2	4.8	5.4	5.9
Slovak Republic	6.5	5.4	6.0	6.6
Slovenia	4.3	3.7	2.9	4.0
South Africa	6.8	3.6	5.2	8.0
Spain	2.1	4.0	4.2	3.4
Sweden	10.0	14.0	12.2	13.3
Switzerland	7.0	9.0	7.3	5.7
Thailand	3.6	4.5	5.3	6.0
Turkey	4.8	1.3	6.9	8.3
United Kingdom	12.8	13.0	9.2	9.9
United States	7.9	9.2	11.3	11.0

StatLink  <http://dx.doi.org/10.1787/888933984782>

1. The indicators in question refer to the entire revenue administration

Formula	Recruitments in FY [A.34] / ((No. of staff at start of FY [A.34] + No. of staff at end of FY [A.34]) / 2) * 100	Departures in FY [A.34] / ((No. of staff at start of FY [A.34] + No. of staff at end of FY [A.34]) / 2) * 100

Table D.7

Staff age distribution

Jurisdiction	Staff age distribution ^{1,2}											
	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	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	1.5	1.0	10.0	8.9	23.8	23.3	35.3	36.3	27.4	28.3	2.4	2.6
Australia	2.5	3.6	19.6	20.4	27.1	26.0	33.2	31.6	16.3	17.0	1.3	1.4
Austria	3.7	5.8	7.5	9.2	14.7	12.7	44.6	40.5	29.4	31.7	0.1	0.1
Belgium	0.8	0.7	14.7	15.2	18.9	18.8	32.1	31.5	33.4	33.5	0.2	0.3
Brazil	0.3	0.2	9.9	8.3	21.4	21.4	33.9	33.2	29.8	31.1	4.7	5.9
Bulgaria	1.1	1.2	14.9	15.7	31.7	31.3	33.4	33.0	18.3	18.2	0.7	0.6
Canada	0.6	0.8	10.8	11.2	25.2	25.5	38.0	36.4	23.1	23.6	2.4	2.6
Chile	1.2	0.9	20.0	18.6	33.5	33.0	24.1	25.8	15.9	16.0	5.3	5.7
China (People's Republic of)	6.0	7.3	16.1	18.1	24.9	22.1	44.5	42.7	8.5	9.7	0.0	0.0
Colombia	0.7	0.9	11.7	12.6	24.5	24.8	30.8	30.6	28.5	27.6	3.7	3.5
Costa Rica	0.0	0.0	19.7	17.0	24.3	26.6	28.9	30.6	26.2	24.4	0.9	1.4
Croatia	0.0	0.1	8.5	7.5	32.7	32.5	27.1	27.1	30.8	31.9	0.9	0.9
Cyprus	0.0	0.0	2.6	1.2	34.6	33.9	28.0	26.7	34.8	38.2	0.0	0.0
Czech Republic	1.5	1.4	11.8	11.9	26.7	26.1	34.8	35.3	24.0	24.0	1.2	1.3
Denmark	2.3	2.9	11.9	17.2	19.4	18.2	33.3	30.0	31.3	29.8	1.9	1.9
Estonia	2.2	2.4	20.2	17.8	23.9	24.2	26.4	26.3	23.4	24.3	3.9	5.0
Finland	1.4	1.5	14.8	15.4	17.9	19.4	28.5	26.8	36.3	35.8	1.2	1.1
France	0.6	0.7	10.0	10.3	22.3	21.6	32.4	32.2	34.2	34.6	0.4	0.5
Georgia	8.1	3.7	55.6	58.3	19.5	20.7	10.8	10.9	5.1	5.3	1.0	1.1
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece	0.0	0.0	7.0	6.2	25.7	24.8	34.1	32.2	32.2	35.5	0.9	1.3
Hong Kong (China)	2.5	2.3	19.5	20.8	22.8	22.0	38.5	35.2	16.7	19.8	0.0	0.0
Hungary	1.4	1.0	21.5	19.2	39.3	39.2	26.0	28.4	11.7	12.2	0.0	0.0
Iceland	D	D	D	D	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	22.5	21.3	33.6	32.8	26.0	22.8	14.9	15.2	3.1	7.8	0.0	0.0
Ireland	1.2	1.0	11.9	11.3	25.3	26.0	30.0	27.0	31.3	34.5	0.3	0.3

Table D.7


Staff age distribution (continued)

Jurisdiction	Staff age distribution ^{1,2}											
	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	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Israel	2.7	3.6	18.4	18.2	22.4	22.6	29.2	28.2	26.5	25.5	0.9	1.9
Italy	0.0	0.0	4.6	4.2	22.2	21.6	28.1	27.7	42.9	42.7	2.3	3.8
Japan	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D	D	D	D	D
Korea ³	2.5	2.4	19.4	19.5	40.1	39.6	30.4	31.4	7.9	7.5	0.0	0.0
Latvia	1.3	0.7	21.7	19.0	27.5	30.0	27.8	28.8	20.6	20.4	1.1	1.0
Lithuania	1.9	1.5	14.7	13.8	21.5	20.7	31.0	29.7	24.1	28.4	6.8	5.8
Luxembourg	D	D	D	D	D	D	D	D	D	D	D	D
Malaysia	0.9	0.9	30.2	28.2	37.5	39.9	19.5	19.1	11.9	11.9	0.0	0.0
Malta	D	D	D	D	D	D	D	D	D	D	D	D
Mexico	4.0	4.1	31.4	31.4	27.1	26.2	25.9	26.0	10.1	10.5	1.6	1.8
Morocco	0.6	1.0	34.5	36.6	21.0	20.6	28.2	27.4	15.7	14.4	0.0	0.0
Netherlands	0.8	0.9	10.5	10.5	15.7	15.6	32.2	29.0	40.6	43.1	0.4	0.9
New Zealand	9.4	7.6	21.2	20.3	22.0	22.0	26.7	27.3	17.2	19.1	3.5	3.7
Norway	0.1	0.1	10.0	9.9	21.6	20.6	36.0	35.9	27.5	28.4	4.7	5.1
Peru	2.5	1.9	33.4	30.8	23.2	24.8	26.3	26.4	11.3	12.1	3.2	3.9
Poland	D	D	D	D	D	D	D	D	D	D	D	D
Portugal	0.0	0.0	1.3	1.1	24.0	20.8	33.2	32.4	40.3	44.0	1.1	1.6
Romania	1.5	1.3	11.9	10.6	33.5	32.7	35.9	37.9	16.5	16.8	0.7	0.7
Russia	6.6	7.7	36.8	36.1	28.7	29.5	18.4	17.4	9.2	9.0	0.3	0.3
Singapore	3.0	1.8	33.6	33.6	31.5	32.4	18.6	18.8	13.4	13.3	0.0	0.0
Slovak Republic	1.4	1.2	16.2	15.9	31.6	30.3	31.9	32.3	18.4	19.9	0.4	0.5
Slovenia	0.1	0.1	6.4	7.0	24.2	21.0	49.3	48.4	19.8	23.2	0.1	0.3
South Africa ⁴	2.1	1.1	25.9	21.9	45.0	44.6	25.0	27.9	7.6	8.5	0.1	0.0
Spain	0.0	0.0	3.2	4.0	13.2	13.1	45.7	40.7	36.2	40.1	1.7	2.1
Sweden	1.1	1.2	18.5	19.2	25.5	25.5	27.0	27.2	25.7	25.2	2.1	1.7
Switzerland	7.8	7.7	23.7	23.0	29.1	28.1	32.0	33.6	7.3	7.4	0.1	0.1

Table D.7

Staff age distribution (continued)

Jurisdiction	Staff age distribution ^{1,2}											
	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	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Thailand	1.5	1.7	15.9	15.2	36.1	34.6	34.1	34.9	12.4	13.6	0.0	0.0
Turkey	0.5	0.8	26.7	26.3	18.6	19.2	37.6	35.1	16.3	18.4	0.3	0.3
United Kingdom	5.2	6.3	15.5	17.7	20.6	20.2	34.5	32.2	22.7	22.1	1.5	1.5
United States	0.1	0.1	7.9	6.9	18.8	19.2	35.3	34.2	31.5	32.6	6.5	7.0

StatLink  <http://dx.doi.org/10.1787/888933984801>

1. The indicators in question refer to the entire revenue administration.
2. Staff refers to permanent staff only.
3. Korea: Figures refer to all staff.
4. South Africa: Figures refer to permanent and contractual staff.

Formula	Under 25 years [A.37] / (Full-time permanent staff [A.35] + Part-time permanent staff [A.35]) * 100	25-34 years [A.37] / (Full-time permanent staff [A.35] + Part-time permanent staff [A.35]) * 100	35-44 years [A.37] / (Full-time permanent staff [A.35] + Part-time permanent staff [A.35]) * 100	45-54 years [A.37] / (Full-time permanent staff [A.35] + Part-time permanent staff [A.35]) * 100	55-64 years [A.37] / (Full-time permanent staff [A.35] + Part-time permanent staff [A.35]) * 100	Over 64 years [A.37] / (Full-time permanent staff [A.35] + Part-time permanent staff [A.35]) * 100

Table D.8


Length of service

Jurisdiction	Length of service ^{1,2}							
	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	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	9.5	9.7	16.1	13.3	13.9	20.3	60.9	57.1
Australia	17.0	21.7	24.7	21.6	40.2	40.1	18.2	16.6
Austria	6.9	10.4	9.2	8.6	7.3	8.4	76.6	72.5
Belgium	11.6	11.8	10.0	10.4	21.5	22.1	57.0	55.7
Brazil	D	D	D	D	D	D	D	D
Bulgaria	5.0	5.1	11.0	12.0	20.0	20.3	64.1	62.7
Canada	11.4	10.9	20.9	22.6	36.9	37.1	30.9	29.4
Chile	23.9	24.1	18.6	16.1	30.2	32.1	27.3	27.7
China (People's Republic of)	13.8	13.8	8.5	8.5	8.7	8.7	69.0	69.0
Colombia	13.8	17.4	24.2	23.0	15.5	14.8	46.5	44.8
Costa Rica	14.6	15.9	19.4	15.4	23.4	25.6	42.6	43.1
Croatia	2.1	2.8	8.7	6.7	28.0	27.5	61.2	63.0
Cyprus	3.2	3.2	20.0	18.9	35.8	29.9	41.1	48.0
Czech Republic	24.0	25.4	12.6	12.0	28.8	27.8	34.6	34.9
Denmark	24.1	34.6	5.5	2.2	47.1	42.7	23.3	20.5
Estonia	16.4	15.5	13.1	10.8	37.1	34.8	33.5	38.9
Finland	22.7	26.2	7.7	9.9	25.4	23.5	44.2	40.4
France	8.5	10.1	10.4	10.2	23.1	23.2	58.1	56.6
Georgia	29.3	27.1	55.7	54.7	11.9	14.7	3.1	3.5
Germany	D	D	D	D	D	D	D	D
Greece	12.9	12.2	5.6	7.6	38.9	37.4	42.7	42.8
Hong Kong (China)	20.7	20.0	10.0	14.0	15.3	8.3	53.9	57.7
Hungary	14.9	11.0	29.8	25.7	29.3	31.8	26.0	31.5
Iceland	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D
Indonesia	26.6	33.5	11.6	10.8	30.7	28.4	31.0	27.3
Ireland	12.4	15.6	7.5	4.7	28.9	30.0	51.2	49.6
Israel	18.6	18.1	11.6	11.1	16.4	15.3	53.5	55.6
Italy	8.8	7.6	10.2	9.1	24.3	23.6	56.8	59.7
Japan	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D
Korea ³	25.8	28.2	22.1	20.3	22.7	23.3	29.7	28.5
Latvia	18.2	17.8	15.0	10.2	38.7	42.7	28.2	29.3
Lithuania	15.3	14.3	17.8	13.5	28.4	23.8	38.6	48.4
Luxembourg	D	D	D	D	D	D	D	D
Malaysia	14.7	13.1	20.6	20.7	33.3	35.6	31.3	30.6
Malta	D	D	D	D	D	D	D	D
Mexico	32.5	34.9	16.6	16.4	30.9	29.0	20.0	19.7
Morocco	20.4	19.7	22.9	22.9	15.2	12.3	41.5	45.1
Netherlands	12.3	13.9	7.8	4.4	19.6	20.8	60.3	60.8

Table D.8

Length of service (continued)

Jurisdiction	Length of service ^{1,2}							
	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	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	34.6	30.8	21.0	18.8	24.3	28.4	20.1	21.9
Norway	17.1	15.6	18.0	18.6	22.1	22.8	42.8	43.0
Peru	41.9	38.3	11.1	12.5	14.7	16.6	32.4	32.5
Poland	D	D	D	D	D	D	D	D
Portugal	2.7	0.5	1.2	3.1	30.1	29.6	66.0	66.8
Romania	3.2	2.6	7.0	6.2	25.1	24.4	64.8	66.8
Russia	25.3	29.6	18.8	17.0	33.9	32.4	22.0	21.0
Singapore	22.8	20.9	20.4	21.1	25.2	25.6	31.6	32.5
Slovak Republic	24.6	21.4	10.5	14.4	29.1	26.7	35.8	37.5
Slovenia	2.8	3.8	5.2	4.4	14.5	13.8	77.5	78.0
South Africa ⁴	18.4	15.2	24.8	23.1	39.2	38.1	23.2	27.6
Spain	6.3	11.0	16.7	13.7	45.8	42.8	31.1	32.5
Sweden	30.0	29.8	17.3	18.7	25.4	26.8	27.3	24.8
Switzerland	21.1	22.4	23.9	23.7	31.9	29.2	23.1	24.7
Thailand	13.7	13.6	10.9	11.2	42.5	34.4	32.8	40.8
Turkey	20.4	25.5	10.1	6.9	18.0	18.4	51.4	49.2
United Kingdom	D	D	D	D	D	D	D	D
United States	14.4	4.9	23.5	21.2	28.8	31.6	42.9	42.3

StatLink  <http://dx.doi.org/10.1787/888933984820>

1. The indicators in question refer to the entire revenue administration
2. Staff refers to permanent staff only
3. Korea: Figures refer to all staff.
4. South Africa: Figures refer to permanent and contractual staff.

Formula	Under 5 years [A.38] / (Full-time permanent staff [A.35] + Part-time permanent staff [A.35]) * 100	5-9 years [A.38] / (Full-time permanent staff [A.35] + Part-time permanent staff [A.35]) * 100	10-19 years [A.38] / (Full-time permanent staff [A.35] + Part-time permanent staff [A.35]) * 100	Over 19 years [A.38] / (Full-time permanent staff [A.35] + Part-time permanent staff [A.35]) * 100

Table D.9

Gender distribution and academic qualifications

Jurisdiction	Gender distribution and academic qualification ^{1,2}							
	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	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	46.0	45.7	40.4	40.1	50.0	50.8	3.8	4.0
Australia	56.1	56.2	48.0	51.7	34.0	34.1	17.4	17.3
Austria	44.6	45.7	28.1	29.6	3.0	3.2	9.3	9.9
Belgium	53.8	54.1	34.1	35.5	32.2	32.6	31.7	32.2
Brazil	38.6	38.3	15.2	15.7	75.9	75.9	0.6	0.6
Bulgaria	73.6	73.9	66.7	66.7	15.1	11.0	75.2	78.4
Canada	58.9	58.5	50.5	50.2	D	D	D	D
Chile	51.7	51.9	45.5	45.9	68.5	68.4	D	D
China (People's Republic of)	37.8	38.9	10.9	11.1	63.8	66.1	5.0	5.7
Colombia	57.3	57.0	56.9	62.4	20.4	30.8	4.5	6.5
Costa Rica	59.5	59.3	58.2	61.2	64.9	66.9	19.7	20.7
Croatia	75.0	75.3	71.3	67.5	19.3	18.5	50.5	51.9
Cyprus	71.3	71.5	25.0	25.0	40.8	41.7	17.7	20.1
Czech Republic	80.5	80.7	67.7	68.0	8.3	9.0	36.2	36.8
Denmark	63.6	63.3	39.4	42.3	2.3	2.5	9.3	10.6
Estonia	71.2	71.3	45.3	46.9	10.6	10.9	24.7	24.9
Finland	62.1	62.5	50.0	50.0	48.5	51.5	26.2	30.7
France	59.4	59.6	50.9	51.1	34.1	33.3	29.0	29.0
Georgia	48.3	49.5	21.2	21.3	76.2	76.2	23.8	23.8
Germany	56.3	56.3	D	D	D	D	D	D
Greece	61.5	62.2	52.8	52.9	45.3	44.8	22.7	23.9
Hong Kong (China)	69.7	69.1	56.0	54.2	38.6	41.5	3.7	3.7
Hungary	64.0	63.8	50.1	49.9	D	D	D	D
Iceland	63.9	63.9	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D
Indonesia	29.8	32.0	4.3	9.3	43.3	40.7	13.2	13.2
Ireland	60.8	61.1	41.8	44.1	39.2	39.2	6.5	6.5
Israel	48.4	50.4	19.4	25.3	40.0	45.1	15.0	17.4
Italy	50.5	50.5	31.5	31.0	36.2	37.7	10.1	10.3
Japan	D	D	D	D	D	D	D	D
Kenya	40.0	40.2	30.0	26.5	D	D	D	D
Korea ³	38.0	39.7	1.9	3.3	84.2	85.8	3.4	3.2
Latvia	73.8	73.4	70.0	71.3	24.1	24.6	27.7	29.6
Lithuania	84.8	85.0	77.4	78.6	39.7	41.5	60.3	58.5
Luxembourg	47.3	47.0	D	D	0.3	6.9	6.3	6.2
Malaysia	56.7	56.5	54.9	54.7	33.0	34.9	4.3	4.2
Malta	45.9	49.8	D	D	6.4	6.7	11.7	12.2
Mexico	54.3	54.6	48.1	49.3	49.4	41.9	2.3	1.9
Morocco	47.4	47.8	31.1	32.7	23.7	31.3	35.4	37.0

Jurisdiction	Gender distribution and academic qualification ^{1,2}							
	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	
	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	38.5	39.1	31.9	32.8	41.5	40.9	18.4	19.1
New Zealand	64.0	63.9	26.9	34.6	D	D	D	D
Norway	61.5	61.6	53.0	54.7	26.5	27.0	29.0	30.1
Peru	43.7	43.0	37.2	37.0	67.4	68.0	8.2	9.1
Poland	D	D	31.3	D	D	D	D	D
Portugal	59.3	59.5	42.7	42.7	45.7	47.3	1.3	3.3
Romania	66.7	67.2	57.0	57.3	62.7	63.1	25.7	26.1
Russia	84.0	84.0	48.9	49.2	9.9	13.1	84.8	81.5
Singapore	74.4	73.8	71.7	71.1	59.9	61.3	3.6	3.6
Slovak Republic	63.5	63.9	41.8	42.4	9.3	9.2	62.6	63.6
Slovenia	65.1	65.6	69.3	69.2	41.4	40.4	58.6	59.6
South Africa ⁴	62.2	62.3	26.1	31.9	21.7	21.6	3.7	3.8
Spain	52.8	53.0	26.5	27.8	40.1	D	D	D
Sweden	66.7	66.6	62.4	63.6	D	D	D	D
Switzerland	45.9	45.6	14.3	10.0	D	D	D	D
Thailand	77.5	77.6	60.1	60.7	57.9	59.5	22.9	22.7
Turkey	39.5	60.6	25.1	74.1	71.4	73.5	4.9	5.6
United Kingdom	56.8	55.8	41.2	42.5	D	D	D	D
United States	66.0	D	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933984839>

1. The indicators in question refer to the entire revenue administration
2. Staff refers to permanent staff only
3. Korea: Figures refer to all staff.
4. South Africa: Figures refer to permanent and contractual staff.

Formula	All staff - Female [A.39] / (All staff - Male [A.39] + All staff - Female [A.39]) * 100	Executives only - Female [A.39] / (Executives only - Male [A.39] + Executives only - Female [A.39]) * 100	Bachelors degree [A.36] / (Full-time permanent staff [A.35] + Part-time permanent staff [A.35]) * 100	Masters degree [A.36] / (Full-time permanent staff [A.35] + Part-time permanent staff [A.35]) * 100
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Table D.10


Segmentation ratios: LTO/Ps

Jurisdiction	Segmentation ratios: LTO/Ps							
	FTEs in LTO/P as percentage of FTEs		Corporate taxpayers managed through LTO/P as percentage of active corporate taxpayers		Corporate taxpayers per FTE in LTO/P		Percentage revenue collected through LTO/P	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	3.8	3.6	0.3	0.2	1.8	1.3	43	43
Australia	6.4	7.3	0.6	0.6	23.5	20.9		
Austria	6.1	6.4	4.8	4.8	18.5	17.7	30	27
Belgium	2.4	2.4	3.8	3.7	43.9	43.9		
Brazil	0.6	0.8	0.0	0.0	85.7	62.1	63	61
Bulgaria	2.1	2.1	0.2	0.2	6.0	6.0	34	32
Canada	1.3	2.5	D	D	33.8	18.4		
Chile	4.2	4.4	0.1	0.1	8.2	7.8	37	38
China (People's Republic of)	1.3	2.0	D	D	0.2	0.1	40	40
Colombia	4.6	4.9	0.5	0.5	7.0	6.4	39	39
Costa Rica	7.2	7.2	0.3	0.3	6.8	6.8	75	75
Croatia	2.5	2.4	0.5	0.5	6.9	7.5	42	45
Cyprus	2.5	2.6	0.2	0.4	12.9	38.0	32	27
Czech Republic	1.5	1.5	0.3	0.3	8.1	8.9	37	37
Denmark	4.1	3.7	13.7	13.7	38.5	38.5	50	50
Estonia								
Finland	3.0	3.1	1.2	1.1	27.9	20.1	37	38
France	0.6	0.6	1.8	1.9	133.8	146.2	27	28
Georgia	D	D	1.1	1.0	D	D	56	58
Germany	D	D	D	D	D	D		
Greece	2.3	2.2	0.3	0.3	6.9	7.0		
Hong Kong (China)								
Hungary	4.4	4.3	0.2	0.2	2.1	2.3	39	37
Iceland								
India	D	D	D	D	D	D		
Indonesia	1.6	1.6	0.2	0.2	7.1	6.8	32	31
Ireland	3.7	3.5	6.6	6.3	66.3	70.5	50	50
Israel								
Italy	1.4	1.4	0.1	D	6.2	D	29	29
Japan	4.2	4.2	D	D	13.2	13.8	58	58
Kenya	D	D	D	D	D	D	58	
Korea								
Latvia	2.3	2.3	1.5	1.4	22.1	22.6	61	60
Lithuania	1.4	1.4	0.1	0.2	9.7	10.7	47	45
Luxembourg								
Malaysia	3.3	3.1	4.5	4.0	72.9	75.3	50	50
Malta								
Mexico	2.7	4.2	0.5	0.5	11.2	8.7		

Table D.10

Segmentation ratios: LTO/Ps (continued)

Jurisdiction	Segmentation ratios: LTO/Ps							
	FTEs in LTO/P as percentage of FTEs		Corporate taxpayers managed through LTO/P as percentage of active corporate taxpayers		Corporate taxpayers per FTE in LTO/P		Percentage revenue collected through LTO/P	
	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	1.2	1.2	2.4	2.2	117.7	118.6	74	79
Netherlands	10.7	11.2	2.1	2.0	6.5	6.7	71	69
New Zealand	3.1	3.2	0.5	0.5	3.4	3.6	24	24
Norway	2.1	2.1	2.2	2.2	47.9	52.2		
Peru	5.9	5.8	0.2	0.1	4.7	3.6	56	58
Poland	D	D	15.9	15.7	40.7	42.3	56	57
Portugal	2.2	2.0	0.2	0.3	5.0	6.5	39	45
Romania	2.9	3.1	0.8	2.0	2.8	4.9	44	46
Russia	5.3	4.9	D	D	1.2	1.3	36	39
Singapore	3.9	4.0	D	D	25.7	25.3		
Slovak Republic	2.2	2.1	0.2	0.2	4.9	5.3	40	42
Slovenia	2.0	2.0	0.5	0.7	9.1	11.9	22	25
South Africa	D	D	D	D	D	D		
Spain	2.4	2.4	D	D	5.0	5.1	40	40
Sweden	3.8	7.9	3.3	7.4	58.3	64.9	59	61
Switzerland								
Thailand	1.7	1.5	0.6	0.6	11.9	13.7	56	54
Turkey	D	D	0.1	D	D	D	21	
United Kingdom	4.1	3.9	0.2	0.1	0.9	0.9	40	40
United States	5.0	4.8	D	D	75.3	86.8	15	17

StatLink  <http://dx.doi.org/10.1787/888933984858>

Formula	Number of FTEs in LTO or programme [A.55] / Total FTEs [A.29] * 100	Number of corporate taxpayers managed [A.55] / CIT Active taxpayers [A.68] * 100	Number of corporate taxpayers managed [A.55] / Number of FTEs in LTO or programme [A.55]	Table A.55
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Table D.11

Registration of personal income taxpayers

Jurisdiction	Active taxpayers on PIT register as percentage of:			
	Labour force		Population	
	2016	2017	2016	2017
Argentina	5.4	5.4	2.4	2.4
Australia	167.1	167.7	87.9	88.0
Austria	162.9	175.0	84.6	90.7
Belgium ¹	135.3	137.0	59.7	60.4
Brazil	22.3	25.8	11.1	12.9
Bulgaria	105.9	108.0	48.6	49.5
Canada	148.8	147.9	81.8	81.0
Chile	109.6	109.4	54.1	54.3
China (People's Republic of)	D	D	D	D
Colombia	8.2	8.3	4.4	4.5
Costa Rica	20.8	21.0	9.7	9.8
Croatia	5.4	5.6	2.4	2.5
Cyprus	75.9	76.6	37.0	37.8
Czech Republic	39.5	39.2	20.2	19.9
Denmark	171.9	169.7	90.7	89.5
Estonia	117.6	119.7	62.1	62.8
Finland	201.3	201.8	98.4	98.3
France ²	167.0	167.5	75.8	75.8
Georgia	63.5	64.5	34.7	35.3
Germany	D	D	D	D
Greece	247.1	249.5	112.5	113.2
Hong Kong (China)	76.4	78.8	41.1	42.1
Hungary	98.7	108.8	47.1	51.8
Iceland	133.4	136.0	82.8	84.0
India ³	9.9	11.7	3.8	4.5
Indonesia	19.8	21.4	9.5	10.3
Ireland	136.2	141.0	64.4	66.3
Israel	61.6	61.3	28.5	28.4
Italy	108.0	110.4	45.6	46.4
Japan	D	D	D	D
Kenya	D	D	D	D
Korea	21.2	D	11.5	D
Latvia	93.8	95.9	48.3	49.2
Lithuania	128.5	129.4	66.4	66.8
Luxembourg	D	D	D	D
Malaysia	45.8	47.2	22.2	23.1
Malta	144.6	143.1	67.6	66.7
Mexico	96.4	108.0	43.1	48.6
Morocco	7.5	7.9	2.7	2.8
Netherlands	129.9	130.9	69.1	69.5

Table D.11 Registration of personal income taxpayers (continued)

Jurisdiction	Active taxpayers on PIT register as percentage of:			
	Labour force		Population	
	2016	2017	2016	2017
New Zealand	84.3	82.7	46.8	45.9
Norway	171.5	172.7	90.7	91.2
Peru	40.4	42.6	22.3	23.7
Poland	98.7	100.9	47.8	48.6
Portugal	98.6	100.8	49.7	50.7
Romania	164.9	172.3	74.8	77.7
Russia	D	D	D	D
Singapore	D	D	D	D
Slovak Republic	22.3	23.3	11.3	11.8
Slovenia	152.6	154.4	73.7	73.8
South Africa	87.5	86.2	33.9	33.5
Spain	D	D	D	D
Sweden	146.1	146.0	77.2	77.1
Switzerland	D	D	D	D
Thailand	28.9	29.6	16.4	16.8
Turkey	5.9	D	2.3	D
United Kingdom	92.0	90.9	47.3	46.7
United States	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933984877>

1. Belgium: The percentage shown is lower than the actual figure as couples (e.g. married, civil union) are considered as one personal income taxpayer.
2. France: Number of active personal income taxpayers is estimated. Dependents such as working students or elderly who earn income are not taken into account.
3. India: The number of active taxpayers is based on the total number of returns filed by individuals (including hindu undivided families).

Formula	PIT active taxpayers [A.68] / Labor force [E.1] * 100	PIT active taxpayers [A.68] / Population [E.1] * 100
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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	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	43.0	40.8	62.3	65.7	85.8	85.8	78.6	78.4
Australia	75.6	76.3	83.0	82.9	80.1	78.8	77.7	76.4
Austria	D	D	D	D	D	D	72.1	75.5
Belgium	78.7	80.3	93.6	92.9	D	D	99.1	99.2
Brazil	82.7	92.4	82.0	95.0	D	D	D	D
Bulgaria	75.2	73.6	D	D	D	D	98.8	98.8
Canada	85.6	86.1	91.7	91.2	93.2	93.2	67.1	63.6
Chile	94.2	88.3	D	D	D	D	76.0	78.9
China (People's Republic of)	94.0	97.7	D	D	82.2	85.5	96.3	96.9
Colombia	88.3	90.1	95.9	96.8	96.1	96.0	91.5	95.3
Costa Rica	97.7	98.4	97.7	98.3	94.4	92.3	94.0	76.7
Croatia	87.5	87.3	88.0	88.8	D	D	84.1	86.6
Cyprus	39.9	36.0	D	D	24.4	14.9	90.7	87.0
Czech Republic	83.2	90.0	97.2	97.1	90.2	89.9	90.7	90.6
Denmark	84.5	90.4	99.3	99.8	D	D	87.1	87.1
Estonia	D	D	95.0	96.2	94.2	93.6	91.7	91.3
Finland	98.0	94.7	95.8	97.5	95.4	96.3	89.1	91.2
France	95.2	95.5	97.9	97.5			D	D
Georgia	70.7	87.4	54.2	91.4	65.9	68.0	87.1	91.1
Germany	76.2	76.7	85.9	86.5	D	D	D	D
Greece	95.5	93.9	96.3	99.1	93.8	93.6	93.5	92.9
Hong Kong (China)	65.5	67.6	72.2	72.1				
Hungary	84.7	83.9	91.1	D	93.8	93.5	89.7	88.5
Iceland	73.1	81.8	95.8	95.4	D	D	D	D
India	60.3	80.0	49.0	84.5	86.3	89.5		
Indonesia	78.9	77.5	72.4	77.4	74.2	78.0	52.5	55.8
Ireland	62.1	64.6	80.6	79.5	86.9	87.9	89.0	89.4
Israel	53.1	55.3	68.1	69.1	98.4	86.0	88.8	89.5
Italy	D	D	D	D	D	D	D	D
Japan	D	D	D	D	D	D	D	D
Kenya	16.7	18.1	28.3	26.3	36.6	36.8	24.1	25.6
Korea	D	D	D	D	D	D	D	D
Latvia	77.3	73.3	95.6	95.3	82.0	87.4	97.7	97.7
Lithuania	45.0	61.8	74.8	82.2	95.9	94.5	98.8	98.5
Luxembourg	D	D	D	D	D	D	93.9	94.2
Malaysia	93.1	97.3	94.6	97.6	93.9	98.7		
Malta	82.6	D	83.9	85.2	78.5	85.3	87.1	89.6
Mexico	32.8	28.0	20.8	24.1	D	D	D	D
Morocco	87.4	76.5	80.1	78.9	94.0	87.2	87.1	92.0
Netherlands	95.0	95.0	98.5	98.7	99.2	99.3	94.9	95.3

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	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	74.3	73.8	70.2	71.4	88.9	89.2	91.6	90.6
Norway	90.6	87.3	99.5	99.6	78.8	83.3	91.6	91.2
Peru	74.8	92.1	77.7	80.4	87.1	84.2	91.4	86.9
Poland	D	D	D	D	D	D	D	D
Portugal	97.0	98.4	97.6	97.8	97.2	97.7	94.6	94.9
Romania	70.7	92.1	71.8	72.2	95.7	95.9	88.8	89.3
Russia	D	D	D	D	D	D	D	D
Singapore	82.0	83.2	96.1	96.7			94.0	93.9
Slovak Republic	92.7	81.5	79.2	76.5	D	D	90.1	96.4
Slovenia	88.0	94.0	83.7	83.2	94.9	95.4	84.5	84.6
South Africa	12.1	11.4	65.7	65.8	D	D	54.6	53.6
Spain	97.2	100.0	99.7	100.0	99.1	99.5	97.0	97.6
Sweden	D	D	D	D	D	D	D	D
Switzerland							77.2	76.6
Thailand	74.2	75.0	97.0	96.9	D	D	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	95.5	95.2	92.8	93.5	D	D	85.8	85.7
United States	D	D	D	D	D	D		

StatLink  <http://dx.doi.org/10.1787/888933984896>

Formula	No. of returns filed on time [A.80] / No. of returns expected [A.80] * 100	No. of returns filed on time [A.81] / No. of returns expected [A.81] * 100	No. of returns filed on time [A.82] / No. of returns expected [A.82] * 100	No. of returns filed on time [A.83] / No. of returns expected [A.83] * 100
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Table D.13


Debit and credit VAT returns

Jurisdiction	Debit and credit VAT returns					
	Percentage debit VAT		Percentage credit VAT		Percentage Nil VAT	
	2016	2017	2016	2017	2016	2017
Argentina	49.9	50.4	38.2	38.1	12.0	11.5
Australia	D	D	D	D	D	D
Austria	69.8	69.9	25.6	25.4	4.6	4.7
Belgium	59.2	59.0	33.7	33.7	7.1	7.3
Brazil	D	D	D	D	D	D
Bulgaria	55.6	54.5	4.2	4.1	40.2	41.3
Canada	D	D	D	D	D	D
Chile	49.5	45.8	29.9	34.6	20.6	19.6
China (People's Republic of)	D	D	D	D	D	D
Colombia	73.9	76.3	21.2	18.9	4.8	4.7
Costa Rica	53.8	51.1	14.2	13.7	32.0	35.2
Croatia	D	D	D	D	D	D
Cyprus	45.7	46.7	26.4	28.5	28.0	24.7
Czech Republic	59.5	60.0	30.1	29.0	10.3	11.0
Denmark	23.8	22.8	63.1	63.5	13.2	13.7
Estonia	57.5	56.6	33.0	33.0	9.5	10.4
Finland	D	D	D	D	D	D
France	60.6	60.2	32.2	32.5	7.1	7.3
Georgia	50.3	50.6	27.8	27.5	22.0	21.9
Germany	D	D	D	D	D	D
Greece	31.2	48.2	38.8	38.2	30.0	13.6
Hong Kong (China)						
Hungary	D	D	D	D	D	D
Iceland	69.5	71.3	17.4	16.8	13.1	11.9
India						
Indonesia	25.4	25.7	14.3	14.3	60.3	60.0
Ireland	D	D	D	D	D	D
Israel	74.4	74.2	11.5	11.7	14.1	14.2
Italy	40.8	38.0	46.4	48.9	12.8	13.2
Japan	D	D	D	D	D	D
Kenya	19.0	D	34.5	D	46.5	D
Korea	D	D	D	D	D	D
Latvia	58.1	55.7	31.5	31.4	10.4	12.9
Lithuania	62.3	62.3	33.8	34.1	3.9	3.6
Luxembourg	52.5	52.7	32.4	32.0	15.0	15.3
Malaysia						
Malta	43.2	40.5	22.9	21.6	33.9	37.9
Mexico	D	D	D	D	D	D
Morocco	28.9	29.9	45.6	48.2	25.5	21.9
Netherlands	51.0	50.3	26.4	26.2	22.6	23.5

Table D.13

Debit and credit VAT returns *(continued)*

Jurisdiction	Debit and credit VAT returns					
	Percentage debit VAT		Percentage credit VAT		Percentage Nil VAT	
	2016	2017	2016	2017	2016	2017
New Zealand	63.4	64.6	24.4	24.4	12.2	11.0
Norway	D	D	D	D	D	D
Peru	35.4	38.1	15.5	16.4	49.1	45.6
Poland	D	D	D	D	D	D
Portugal	48.7	48.1	42.6	43.1	8.7	8.8
Romania	34.3	33.9	60.6	61.2	5.0	4.9
Russia	D	D	D	D	D	D
Singapore	D	D	D	D	D	D
Slovak Republic	63.1	58.9	27.5	31.3	9.4	9.8
Slovenia	11.4	12.4	29.7	29.3	58.9	58.3
South Africa	74.0	74.3	17.4	16.7	8.6	9.0
Spain	60.3	61.0	10.9	10.5	28.8	28.5
Sweden	55.6	D	32.8	D	11.6	D
Switzerland	74.6	74.2	19.7	19.9	5.7	5.9
Thailand	D	D	D	D	D	D
Turkey	D	D	D	D	D	D
United Kingdom	25.6	25.0	67.7	67.7	6.7	7.3
United States						

StatLink  <http://dx.doi.org/10.1787/888933984915>

Formula	VAT debit returns [A.88] / VAT No. of returns filed on-time [A.88] * 100	VAT credit returns [A.88] / VAT No. of returns filed on-time [A.88] * 100	VAT nil returns [A.88] / VAT No. of returns filed on-time [A.88] * 100
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Table D.14

Electronic filing

Jurisdiction	Electronic filing					
	Percent CIT returns e-filed		Percent PIT returns e-filed		Percent VAT returns e-filed	
	2016	2017	2016	2017	2016	2017
Argentina	100.0	100.0	100.0	100.0	100.0	100.0
Australia	94.4	94.7	96.3	96.9	73.9	77.9
Austria	97.2	97.2	D	74.3	91.3	92.1
Belgium	98.8	99.2	84.8	86.3	2.1	98.1
Brazil	100.0	100.0	100.0	100.0	D	D
Bulgaria	66.1	67.7	35.7	35.7	96.3	96.4
Canada	88.0	89.3	82.0	84.1	83.6	87.1
Chile	99.4	99.5	99.8	99.8	D	15.8
China (People's Republic of)	D	D	D	D	D	D
Colombia	98.4	98.8	79.5	84.5	99.4	99.9
Costa Rica	100.0	100.0	100.0	100.0	100.0	100.0
Croatia	95.0	96.2	0.0	48.2	99.1	99.3
Cyprus	96.3	95.1	27.0	28.3	8.6	81.0
Czech Republic	37.8	40.0	10.2	13.9	53.4	53.1
Denmark	100.0	100.0	100.0	100.0	100.0	100.0
Estonia	D	D	94.9	96.2	99.7	99.8
Finland	45.8	54.3	87.9	88.9	88.0	93.0
France	88.5	89.7	47.0	52.9	D	D
Georgia	100.0	D	99.8	D	100.0	D
Germany	D	D	D	D	D	D
Greece	98.4	99.6	98.7	98.7	99.8	99.9
Hong Kong (China)	0.9	0.9	18.2	19.0		
Hungary	100.0	100.0	29.2	55.4	100.0	100.0
Iceland	99.4	99.4	97.7	97.1	99.0	98.9
India	D	D	D	D		
Indonesia	63.7	73.7	76.5	85.1	98.9	99.3
Ireland	99.8	99.9	91.7	93.6	98.9	99.3
Israel	71.5	80.3	91.2	90.0	55.5	62.5
Italy	100.0	100.0	100.0	100.0	100.0	100.0
Japan	D	D	D	D	D	D
Kenya	D	D	D	D	D	D
Korea	D	D	95.2	D	D	D
Latvia	D	D	D	D	D	D
Lithuania	99.4	100.0	99.7	99.8	99.3	100.0
Luxembourg	2.1	5.7	4.7	7.2	90.8	91.8
Malaysia	100.0	100.0	95.5	96.6		
Malta	D	D	D	D	D	D
Mexico	100.0	100.0	100.0	100.0	D	D
Morocco	7.8	70.9	1.8	3.1	27.4	88.8
Netherlands	100.0	100.0	97.4	97.7	100.0	100.0

Table D.14

Electronic filing (continued)

Jurisdiction	Electronic filing					
	Percent CIT returns e-filed		Percent PIT returns e-filed		Percent VAT returns e-filed	
	2016	2017	2016	2017	2016	2017
New Zealand	D	D	D	D	D	D
Norway	97.2	96.6	96.5	97.4	100.0	100.0
Peru	100.0	100.0	100.0	100.0	100.0	100.0
Poland	53.7	60.8	48.1	54.5	70.5	86.7
Portugal	99.6	100.0	96.9	100.0	100.0	100.0
Romania	82.5	86.6	7.5	31.8	88.2	92.8
Russia	95.5	96.5	8.7	18.1	99.7	99.8
Singapore	D	D	D	D	D	D
Slovak Republic	68.4	71.9	17.9	19.1	99.9	99.9
Slovenia	100.0	100.0	96.8	96.8	100.0	100.0
South Africa	78.2	79.9	67.9	66.8	97.8	97.9
Spain	100.0	100.0	76.2	75.9	D	D
Sweden	D	D	D	D	D	D
Switzerland					14.9	21.7
Thailand	31.4	38.7	74.4	77.0	47.3	49.9
Turkey	D	D	D	D	D	D
United Kingdom	99.0	99.0	87.0	87.9	99.5	99.4
United States	D	D	D	D		

StatLink  <http://dx.doi.org/10.1787/888933984934>

Formula	(Fully pre-filled, deemed acceptance [A.89] + Fully pre-filled, confirmation required [A.89] + Not pre-filled or partially pre-filled [A.89]) / Total [A.89] * 100	(Fully pre-filled, deemed acceptance [A.90] + Fully pre-filled, confirmation required [A.90] + Not pre-filled or partially pre-filled [A.90]) / Total [A.90] * 100	(Fully pre-filled, deemed acceptance [A.91] + Fully pre-filled, confirmation required [A.91] + Not pre-filled or partially pre-filled [A.91]) / Total [A.91] * 100

Table D.15

Proportion of returns by channel: CIT

Jurisdiction	Percentage of CIT 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		Percentage of CIT returns pre-filled with income information	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Australia	5.6	5.3	0.0	0.0	0.0	0.0	94.4	94.7	0.0	0.0	0.0	0.0
Austria	2.8	2.8	0.0	0.0	0.0	0.0	97.2	97.2	0.0	0.0	0.0	0.0
Belgium	1.2	0.8	0.0	0.0	0.0	0.0	98.8	99.2	0.0	0.0	0.0	0.0
Brazil	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Bulgaria	33.9	32.3	0.0	0.0	0.0	0.0	66.1	67.7	0.0	0.0	0.0	0.0
Canada	12.0	10.7	0.0	0.0	0.0	0.0	88.0	89.3	0.0	0.0	0.0	0.0
Chile	0.6	0.5	0.0	0.0	0.0	0.0	99.4	99.5	0.0	0.0	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	1.6	1.2	0.0	0.0	0.0	0.0	98.4	98.8	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Croatia	5.0	3.8	0.0	0.0	95.0	96.2	0.0	0.0	0.0	0.0	100.0	100.0
Cyprus	3.7	4.9	0.0	0.0	0.0	0.0	96.3	95.1	0.0	0.0	0.0	0.0
Czech Republic	62.2	60.0	0.0	0.0	0.0	0.0	37.8	40.0	0.0	0.0	0.0	0.0
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Estonia	D	D	D	D	D	D	D	D	D	D	D	D
Finland	54.2	45.7	0.0	0.0	0.0	0.0	45.8	54.3	0.0	0.0	0.0	0.0
France	11.5	10.3	0.0	0.0	0.0	0.0	88.5	89.7	0.0	0.0	0.0	0.0
Georgia	0.0	D	0.0	D	0.0	D	100.0	D	0.0	D	0.0	D
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece	1.6	0.4	0.0	0.0	0.0	0.0	98.4	99.6	0.0	0.0	0.0	0.0
Hong Kong (China)	99.1	99.1	0.0	0.0	0.0	0.0	0.9	0.9	0.0	0.0	0.0	0.0
Hungary	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Iceland	0.6	0.6	0.0	0.0	0.0	0.0	99.4	99.4	0.0	0.0	0.0	0.0
India	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	36.3	26.3	0.0	0.0	0.0	0.0	63.7	73.7	0.0	0.0	0.0	0.0

Table D.15


Proportion of returns by channel: CIT (continued)

Jurisdiction	Percentage of CIT 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		Percentage of CIT returns pre-filled with income information	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland	0.2	0.1	0.0	0.0	0.0	0.0	99.8	99.9	0.0	0.0	100.0	89.1
Israel	28.5	19.7	0.0	0.0	0.0	0.0	71.5	80.3	0.0	0.0	0.0	0.0
Italy	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Japan	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D	D	D	D	D
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	0.6	0.0	0.0	0.0	0.0	0.0	99.4	100.0	0.0	0.0	0.0	0.0
Luxembourg	97.9	94.3	0.0	0.0	0.0	0.0	2.1	5.7	0.0	0.0	0.0	0.0
Malaysia	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	159.9	284.6
Malta	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	100.0	100.0	0.0	0.0	0.0	D
Morocco	92.2	29.1	0.0	0.0	0.0	0.0	7.8	70.9	0.0	0.0	0.0	0.0
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
New Zealand	D	D	D	D	D	D	D	D	D	D	D	D
Norway	2.8	3.4	0.0	0.0	0.0	0.0	97.2	96.6	0.0	0.0	0.0	0.0
Peru	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Poland	46.3	39.2	0.0	0.0	0.0	0.0	53.7	60.8	0.0	0.0	0.0	0.0
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	99.6	100.0	0.4	0.0	0.0	0.0
Romania	17.5	13.4	0.0	0.0	0.0	0.0	82.5	86.6	0.0	0.0	0.0	0.0
Russia	D	D	D	D	D	D	D	D	D	D	D	D
Singapore	D	D	D	D	D	D	D	D	D	D	D	D
Slovak Republic	31.6	28.1	0.0	0.0	0.0	0.0	68.4	71.9	0.0	0.0	0.0	0.0
Slovenia	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
South Africa	21.6	20.0	0.0	0.0	0.0	0.0	78.2	79.9	0.2	0.2	80.0	77.6
Spain	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0

Table D.15

Proportion of returns by channel: CIT (continued)

Jurisdiction	Percentage of CIT tax returns received via the channels below										Percentage of CIT returns pre-filled with income information	
	Paper returns		Electronic – fully pre-filled deemed		Electronic – fully pre-filled confirmation required		Electronic – not pre-filled or partially pre-filled		Other		2016	2017
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Sweden	D	D	D	D	D	D	D	D	D	D	D	D
Switzerland												
Thailand	68.6	61.3	0.0	0.0	0.0	0.0	31.4	38.7	0.0	0.0	0.0	0.0
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	1.0	1.0	0.0	0.0	0.0	0.0	99.0	99.0	0.0	0.0	0.0	0.0
United States	D	D	D	D	D	D	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933984953>

Formula	Paper returns [A.89] / Total [A.89] * 100	Fully pre-filled, deemed acceptance [A.89] / Total [A.89] * 100	Fully pre-filled, confirmation required [A.89] / Total [A.89] * 100	Not pre-filled or partially pre-filled [A.89] / Total [A.89] * 100	Other [A.89] / Total [A.89] * 100	CIT No. of returns pre-filled by the administration with income information [A.87] / Total [A.89] * 100
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Table D.16

Proportion of returns by channel: PIT

Jurisdiction	Percentage of PIT 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		Percentage of PIT returns pre-filled with income information	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Australia	3.7	3.1	0.0	0.4	0.0	0.0	96.3	96.5	0.0	0.0	93.9	97.4
Austria	D	25.7	D	12.8	D	0.0	D	61.5	D	0.0	D	91.2
Belgium	15.2	13.7	32.0	31.9	0.0	0.0	52.9	54.4	0.0	0.0	32.0	31.9
Brazil	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	100.0	100.0
Bulgaria	64.3	64.3	0.0	0.0	0.0	0.0	35.7	35.7	0.0	0.0	0.0	0.0
Canada	18.0	15.9	0.0	0.0	0.0	0.0	82.0	84.1	0.0	0.0	0.0	0.0
Chile	0.2	0.2	0.0	0.0	89.2	87.1	10.7	12.7	0.0	0.0	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	20.5	15.5	0.0	0.0	0.0	0.0	79.5	84.5	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Croatia	100.0	51.8	0.0	0.0	0.0	48.2	0.0	0.0	0.0	0.0	100.0	100.0
Cyprus	73.0	71.7	0.0	0.0	0.0	0.0	27.0	28.3	0.0	0.0	0.0	0.0
Czech Republic	89.8	86.1	0.0	0.0	0.0	0.0	10.2	13.9	0.0	0.0	0.0	0.0
Denmark	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	174.6	146.7
Estonia	5.1	3.8	0.0	0.0	40.4	42.9	54.5	53.3	0.0	0.0	105.3	107.7
Finland	12.1	11.1	71.5	71.6	16.3	17.3	0.0	0.0	0.0	0.0	99.6	100.0
France	53.0	47.1	0.0	0.0	47.0	52.9	0.0	0.0	0.0	0.0	100.0	100.0
Georgia	0.2	D	0.0	D	0.0	D	99.8	D	0.0	D	0.0	D
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece	1.3	1.3	0.0	0.0	0.0	0.0	98.7	98.7	0.0	0.0	98.7	98.7
Hong Kong (China)	81.8	81.0	0.0	0.0	0.0	0.0	18.2	19.0	0.0	0.0	0.0	0.0
Hungary	12.3	4.1	0.0	27.7	6.9	11.7	22.3	16.0	58.5	40.5	6.9	100.0
Iceland	0.3	0.5	0.0	0.0	0.0	0.0	97.7	97.1	2.0	2.4	104.4	104.8
India	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	23.5	14.9	0.0	0.0	0.0	0.0	76.5	85.1	0.0	0.0	20.8	0.0

Table D.16

Proportion of returns by channel: PIT (continued)

Jurisdiction	Percentage of PIT tax returns received via the channels below										Percentage of PIT returns pre-filled with income information	
	Paper returns		Electronic – fully pre-filled deemed		Electronic – fully pre-filled confirmation required		Electronic – not pre-filled or partially pre-filled		Other		2016	2017
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland	8.3	6.4	0.0	0.0	0.0	0.0	91.7	93.6	0.0	0.0	100.0	88.9
Israel	8.8	10.0	0.0	0.0	0.0	0.0	91.2	90.0	0.0	0.0	0.0	0.0
Italy	0.0	0.0	0.0	0.0	6.5	11.0	93.5	89.0	0.0	0.0	202.6	213.9
Japan	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D	D	D	D	D
Korea	4.8	D	0.0	D	14.5	D	80.8	D	0.0	D	15.6	D
Latvia	D	D	D	D	D	D	D	D	D	D	D	D
Lithuania	0.3	0.2	0.0	28.2	25.5	0.0	74.2	71.6	0.0	0.0	116.0	126.0
Luxembourg	95.3	92.8	0.0	0.0	0.0	0.0	4.7	7.2	0.0	0.0	0.0	0.0
Malaysia	4.5	3.4	95.5	96.6	0.0	0.0	0.0	0.0	0.0	0.0	21.8	20.6
Malta	D	D	D	D	D	D	D	D	D	D	D	D
Mexico	0.0	0.0	0.0	0.0	1.3	17.0	98.7	83.0	0.0	0.0	280.7	229.6
Morocco	98.2	96.9	0.0	0.0	0.0	0.0	1.8	3.1	0.0	0.0	0.0	0.0
Netherlands	2.6	2.3	0.0	0.0	0.0	0.0	97.4	97.7	0.0	0.0	76.8	80.5
New Zealand	D	D	D	D	D	D	D	D	D	D	D	D
Norway	3.5	2.6	64.1	65.7	0.0	0.0	32.4	31.7	0.0	0.0	100.4	100.1
Peru	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	100.0	100.0
Poland	51.9	45.5	0.0	0.0	0.7	0.7	47.5	53.8	0.0	0.0	0.7	0.7
Portugal	2.9	0.0	1.0	1.3	15.3	29.9	80.6	68.7	0.2	0.0	96.9	100.0
Romania	92.5	68.2	0.0	0.0	0.0	0.0	7.5	31.8	0.0	0.0	0.0	0.0
Russia	D	D	D	D	D	D	D	D	D	D	D	D
Singapore	D	D	D	D	D	D	D	D	D	D	D	D
Slovak Republic	82.1	80.9	0.0	0.0	0.0	0.0	17.9	19.1	0.0	0.0	0.0	0.0
Slovenia	3.2	3.2	96.6	96.6	0.0	0.0	0.2	0.2	0.0	0.0	96.6	96.6
South Africa	32.1	33.2	0.0	0.0	0.0	0.0	67.9	66.8	0.0	0.0	67.9	66.7
Spain	0.0	0.0	24.5	25.1	51.7	50.8	0.0	0.0	23.8	24.1	78.5	75.9

Table D.16

Proportion of returns by channel: PIT (continued)

Jurisdiction	Percentage of PIT tax returns received via the channels below										Percentage of PIT returns pre-filled with income information	
	Paper returns		Electronic – fully pre-filled deemed		Electronic – fully pre-filled confirmation required		Electronic – not pre-filled or partially pre-filled		Other		2016	2017
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Sweden	D	D	D	D	D	D	D	D	D	D	D	D
Switzerland												
Thailand	25.6	23.0	0.0	0.0	0.0	0.0	74.4	77.0	0.0	0.0	0.0	0.0
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	13.0	12.1	0.0	0.0	0.0	0.0	87.0	87.9	0.0	0.0	D	D
United States	D	D	D	D	D	D	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933984972>

Formula	Paper returns [A.90] / Total [A.90] * 100	Fully pre-filled, deemed acceptance [A.90] / Total [A.90] * 100	Fully pre-filled, confirmation required [A.90] / Total [A.90] * 100	Not pre-filled or partially pre-filled [A.90] / Total [A.90] * 100	Other [A.90] / Total [A.90] * 100	PIT No. of returns pre-filled by the administration with income information [A.87] / Total [A.90] * 100
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Table D.17

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		Percentage of VAT returns pre-filled with income information	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Australia	26.0	21.9	0.0	0.0	2.3	2.1	71.6	75.8	0.2	0.3	2.7	2.5
Austria	8.7	7.9	0.0	0.0	0.0	0.0	91.3	92.1	0.0	0.0	0.0	0.0
Belgium	97.9	1.9	0.0	0.0	0.0	0.0	2.1	98.1	0.0	0.0	0.0	0.0
Brazil	D	D	D	D	D	D	D	D	D	D	D	D
Bulgaria	3.7	3.6	0.0	0.0	0.0	0.0	96.3	96.4	0.0	0.0	0.0	0.0
Canada	16.4	12.9	0.0	0.0	0.0	0.0	83.6	87.1	0.0	0.0	0.0	0.0
Chile	D	1.0	D	0.0	D	14.3	D	1.5	D	83.2	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	0.6	0.1	0.0	0.0	0.0	0.0	99.4	99.9	0.0	0.0	0.0	0.0
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Croatia	0.9	0.7	0.0	0.0	99.1	99.3	0.0	0.0	0.0	0.0	100.0	100.0
Cyprus	91.4	19.0	0.0	0.0	0.0	0.0	8.6	81.0	0.0	0.0	0.0	0.0
Czech Republic	46.6	46.9	0.0	0.0	0.0	0.0	53.4	53.1	0.0	0.0	0.0	0.0
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Estonia	0.3	0.2	0.0	0.0	0.0	0.0	99.7	99.8	0.0	0.0	0.0	0.0
Finland	12.0	7.0	0.0	0.0	0.0	0.0	88.0	93.0	0.0	0.0	0.0	0.0
France	D	D	D	D	D	D	D	D	D	D	D	D
Georgia	0.0	D	0.0	D	0.0	D	100.0	D	0.0	D	0.0	D
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece	0.2	0.1	0.0	0.0	0.0	0.0	99.8	99.9	0.0	0.0	100.0	100.0
Hong Kong (China)												
Hungary	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Iceland	1.0	1.1	0.0	0.0	0.0	0.0	99.0	98.9	0.0	0.0	0.0	0.0
India												
Indonesia	1.1	0.7	0.0	0.0	0.0	0.0	98.9	99.3	0.0	0.0	0.0	0.0

Table D.17

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		Percentage of VAT returns pre-filled with income information	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland	1.1	0.7	0.0	0.0	0.0	0.0	98.9	99.3	0.0	0.0	D	D
Israel	44.5	37.5	0.0	0.0	0.0	0.0	55.5	62.5	0.0	0.0	0.0	0.0
Italy	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Japan	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D	D	D	D	D
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	0.7	0.0	0.0	0.0	0.0	1.7	99.3	98.3	0.0	0.0	0.0	5.7
Luxembourg	9.2	8.2	0.0	0.0	0.0	0.0	90.8	91.8	0.0	0.0	0.0	0.0
Malaysia												
Malta	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
Morocco	72.6	11.2	0.0	0.0	0.0	0.0	27.4	88.8	0.0	0.0	0.0	0.0
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
New Zealand	D	D	D	D	D	D	D	D	D	D	D	D
Norway	0.0	0.0	0.0	0.0	0.0	0.0	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	100.0	100.0	0.0	0.0	0.0	0.0
Poland	29.5	13.3	0.0	0.0	0.0	0.0	70.5	86.7	0.0	0.0	0.0	0.0
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
Romania	11.8	7.2	0.0	0.0	0.0	0.0	88.2	92.8	0.0	0.0	0.0	0.0
Russia	D	D	D	D	D	D	D	D	D	D	D	D
Singapore	D	D	D	D	D	D	D	D	D	D	D	D
Slovak Republic	0.1	0.1	0.0	0.0	0.0	0.0	99.9	99.9	0.0	0.0	0.0	0.0
Slovenia	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0
South Africa	0.0	0.0	0.0	0.0	0.0	0.0	97.8	97.9	2.2	2.1	97.8	97.9
Spain	D	D	D	D	D	D	D	D	D	D	D	D

Table D.17

Proportion of returns by channel: VAT (continued)

Jurisdiction	Percentage of VAT tax returns received via the channels below										Percentage of VAT returns pre-filled with income information	
	Paper returns		Electronic – fully pre-filled deemed		Electronic – fully pre-filled confirmation required		Electronic – not pre-filled or partially pre-filled		Other		2016	2017
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Sweden	D	D	D	D	D	D	D	D	D	D	D	D
Switzerland	85.1	78.3	0.0	0.0	0.0	0.0	14.9	21.7	0.0	0.0	0.0	0.0
Thailand	52.7	50.1	0.0	0.0	0.0	0.0	47.3	49.9	0.0	0.0	0.0	0.0
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	0.5	0.6	0.0	0.0	0.0	0.0	99.5	99.4	0.0	0.0	0.0	0.0
United States												

StatLink  <http://dx.doi.org/10.1787/888933984991>

Formula	Paper returns [A.91] / Total [A.91] * 100	Fully pre-filled, deemed acceptance [A.91] / Total [A.91] * 100	Fully pre-filled, confirmation required [A.91] / Total [A.91] * 100	Not pre-filled or partially pre-filled [A.91] / Total [A.91] * 100	Other [A.91] / Total [A.91] * 100	VAT No. of returns pre-filled by the administration with income information [A.87] / Total [A.91] * 100
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Table D.18

On-time payment performance

Jurisdiction	On-time payment rate (%)							
	PIT		CIT		PAYE		VAT	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	56.8	57.3	88.2	88.1	77.1	78.6	80.9	83.0
Australia	69.4	68.5	87.2	81.9	94.9	93.8	89.5	88.2
Austria	88.6	89.0	96.6	96.6	98.9	99.4	96.4	96.3
Belgium	70.6	72.8	73.8	69.8	98.5	98.5	98.3	98.4
Brazil	74.9	99.8	120.3	84.6	98.9	101.9	89.5	98.2
Bulgaria	D	D	D	D	D	D	D	D
Canada	D	D	D	D	D	D	D	D
Chile	D	D	D	D	D	D	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	D	D	D	D	D	D	D	D
Costa Rica	D	D	D	D	D	D	D	D
Croatia	D	D	D	D	D	D	D	D
Cyprus	D	D	D	D	D	D	D	D
Czech Republic	43.2	53.0	94.4	93.5	D	D	91.9	93.0
Denmark	D	D	D	D	D	D	83.0	83.7
Estonia	73.6	74.0	78.5	82.8	78.6	80.1	76.7	76.9
Finland	D	D	D	D	D	D	D	D
France	93.8	93.6	98.2	98.4			99.9	101.0
Georgia	D	D	90.4	94.7	86.8	96.8	96.0	87.8
Germany	D	D	D	D	D	D	D	D
Greece	67.0	64.1	87.5	85.8	93.2	94.3	80.9	81.0
Hong Kong (China)	92.1	92.4	96.9	95.8				
Hungary	D	D	D	D	D	D	D	D
Iceland	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D		
Indonesia	1 670.5	2 368.8	33.9	34.1	D	D	D	D
Ireland	98.0	98.1	98.0	98.4	95.8	96.0	91.5	92.1
Israel	99.4	101.9	100.8	96.4	106.1	98.2	100.4	98.7
Italy	D	D	D	D	D	D	D	D
Japan	D	D	D	D	D	D	D	D
Kenya	77.1	D	92.0	D	97.8	D	100.6	D
Korea	D	D	D	D	D	D	D	D
Latvia	D	D	D	D	D	D	D	D
Lithuania	64.1	65.2	98.7	98.8	99.5	99.2	97.6	98.0
Luxembourg	D	D	D	D	D	D	D	D
Malaysia	83.5	82.5	89.7	89.7	D	D		
Malta	96.2	94.8	94.0	87.5	97.7	96.1	104.6	108.1
Mexico	114.2	110.1	114.2	110.1	114.2	110.1	106.7	102.3
Morocco	D	D	D	D	D	D	D	D
Netherlands	95.1	94.6	97.3	96.0	99.1	99.2	98.0	98.3

Table D.18

On-time payment performance (continued)

Jurisdiction	On-time payment rate (%)							
	PIT		CIT		PAYE		VAT	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	94.4	94.7	98.8	98.4	98.8	98.7	97.1	96.9
Norway	75.4	75.4	89.0	89.3	95.2	95.4	86.6	87.2
Peru	98.7	98.9	84.5	86.5	99.0	99.1	78.5	81.5
Poland	D	D	D	D	D	D	D	D
Portugal	D	D	D	D	D	D	99.8	99.8
Romania	59.9	62.0	81.3	84.6	82.9	84.2	82.7	84.8
Russia	153.0	105.3	96.3	99.2	154.0	D	93.4	97.3
Singapore	D	D	D	D			D	D
Slovak Republic	87.7	91.8	85.3	108.4	90.9	96.5	72.4	85.2
Slovenia	98.5	104.6	100.4	108.3	98.2	99.8	95.2	100.2
South Africa	134.1	128.3	110.3	112.4	D	D	227.7	200.6
Spain	D	D	D	D	D	D	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland							97.1	97.8
Thailand	101.9	97.6	95.0	102.3	102.6	96.2	91.9	93.9
Turkey	D	D	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D	83.4	83.3
United States	D	D	D	D	D	D		

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Formula	Value of payments received on-time [A.98] / Value of payments expected by due date [A.98] * 100	Value of payments received on-time [A.97] / Value of payments expected by due date [A.97] * 100	Value of payments received on-time [A.99] / Value of payments expected by due date [A.99] * 100	Value of payments received on-time [A.100] / Value of payments expected by due date [A.100] * 100

Table D.19 Electronic payment proportions

Jurisdiction	Electronic payment proportions			
	Percentage electronic payments by number		Percentage electronic payments by value	
	2016	2017	2016	2017
Argentina	24.2	50.3	89.7	93.2
Australia	D	D	D	D
Austria	D	D	D	D
Belgium	100.0	100.0	100.0	100.0
Brazil	3.0	3.0	7.0	7.0
Bulgaria	D	D	D	D
Canada	51.0	60.0	61.0	66.0
Chile	88.1	90.7	93.8	94.6
China (People's Republic of)	0.0	0.0	0.0	0.0
Colombia	D	D	D	D
Costa Rica	99.0	100.0	98.4	100.0
Croatia	D	D	D	D
Cyprus	3.0	6.0	1.0	5.0
Czech Republic	D	D	D	D
Denmark	100.0	100.0	100.0	100.0
Estonia	D	D	D	D
Finland	100.0	100.0	100.0	100.0
France	10.2	14.0	D	D
Georgia	0.9	1.1	0.1	0.1
Germany	D	D	D	D
Greece ¹	89.3	87.2	76.4	90.6
Hong Kong (China)	56.0	56.0	21.0	22.0
Hungary	0.0	0.0	0.0	0.0
Iceland	D	D	D	D
India	76.8	80.2	89.0	89.8
Indonesia	89.0	100.0	73.0	100.0
Ireland	88.0	86.0	95.0	96.0
Israel	16.9	19.5	23.8	25.2
Italy	63.7	64.7	96.4	96.2
Japan	6.6	7.4	D	D
Kenya	D	D	D	D
Korea	55.8	61.8	51.0	47.4
Latvia	D	D	D	D
Lithuania	73.0	71.6	99.3	99.3
Luxembourg ²	100.0	100.0	100.0	100.0
Malaysia	25.5	31.3	31.6	35.9
Malta	6.5	8.1	6.5	7.5
Mexico	34.0	38.0	98.0	99.0
Morocco	6.3	50.0	64.0	76.3
Netherlands	100.0	100.0	100.0	100.0

Table D.19 Electronic payment proportions (continued)

Jurisdiction	Electronic payment proportions			
	Percentage electronic payments by number		Percentage electronic payments by value	
	2016	2017	2016	2017
New Zealand	85.1	88.7	88.3	89.5
Norway	100.0	100.0	100.0	100.0
Peru	18.2	20.5	29.6	19.5
Poland	D	D	D	D
Portugal	0.1	0.1	0.7	1.1
Romania	D	D	D	D
Russia	D	D	D	D
Singapore	1.0	1.0	9.0	10.0
Slovak Republic	100.0	100.0	100.0	100.0
Slovenia	D	D	D	D
South Africa	D	D	D	D
Spain	D	D	D	D
Sweden	100.0	100.0	100.0	100.0
Switzerland	D	D	D	D
Thailand	D	D	D	D
Turkey	D	D	D	D
United Kingdom	82.6	80.3	93.3	94.4
United States	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933985029>

1. Greece: Payment “In person at a collection agent or at a bank office” is included in “Online”.
2. Luxembourg: Payment “In person at a collection agent or at a bank office” is included in “Online”.

Formula	Mobile application [A.105] + Online [A.105]	Mobile application [A.106] + Online [A.106]
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Table D.20


Arrears and collectible arrears

Jurisdiction	Arrears and collectible arrears			
	Closing stock of arrears at year end as percentage of total revenue collected ¹		Closing stock of collectible arrears as percentage of closing stock of arrears	
	2016	2017	2016	2017
Argentina	3.2	4.7	D	D
Australia	9.9	10.1	56.8	57.9
Austria	8.9	8.2	30.7	32.7
Belgium	17.1	16.0	83.8	85.2
Brazil	142.6	157.8	88.8	80.8
Bulgaria	26.3	24.3	52.0	51.3
Canada	13.4	13.7	73.8	74.6
Chile	100.2	108.1	75.7	74.7
China (People's Republic of)	D	D	D	D
Colombia	17.8	14.9	19.6	42.1
Costa Rica	4.8	5.9	83.2	82.1
Croatia	35.8	27.5	20.8	19.6
Cyprus	61.5	55.0	58.9	53.2
Czech Republic	7.6	6.3	D	D
Denmark	6.8	7.2	37.0	36.2
Estonia	5.7	5.2	D	D
Finland	7.6	6.4	D	62.3
France	7.6	7.6	D	D
Georgia	80.6	76.5	11.5	13.8
Germany	1.1	1.0	44.3	40.1
Greece ²	201.0	224.8	85.3	85.1
Hong Kong (China)	11.3	11.6	49.2	51.9
Hungary ³	13.2	10.4	94.4	95.0
Iceland ⁴	21.4	20.4	D	D
India	D	D	D	D
Indonesia	10.4	5.4	86.2	39.5
Ireland	4.0	3.6	48.1	43.5
Israel ⁵	19.7	17.2	D	D
Italy	178.5	188.9	5.0	5.0
Japan	1.9	1.7	D	D
Kenya	24.9	19.8	D	D
Korea	9.6	8.9	45.8	52.0
Latvia	17.1	14.2	15.4	22.6
Lithuania	6.9	6.4	42.8	40.4
Luxembourg ⁶	12.1	10.3	D	D
Malaysia	6.0	10.2	95.9	95.4
Malta ⁷	91.0	93.4	10.8	7.8
Mexico	14.8	17.7	46.6	46.0
Morocco	D	D	D	D
Netherlands	2.9	3.0	D	D

Table D.20

Arrears and collectible arrears (continued)

Jurisdiction	Arrears and collectible arrears			
	Closing stock of arrears at year end as percentage of total revenue collected ¹		Closing stock of collectible arrears as percentage of closing stock of arrears	
	2016	2017	2016	2017
New Zealand	9.0	6.0	55.3	76.3
Norway	3.8	3.6	86.2	86.5
Peru	148.3	141.5	57.9	60.7
Poland	32.5	37.0	96.1	95.9
Portugal	38.6	38.5	39.4	31.5
Romania	50.6	48.6	22.9	17.3
Russia	9.7	6.9	86.7	90.4
Singapore	D	D	D	D
Slovak Republic	27.2	26.3	16.3	9.7
Slovenia	9.4	8.2	52.0	60.5
South Africa	10.3	12.7	69.2	47.4
Spain	12.6	10.9	D	D
Sweden	D	D	D	D
Switzerland	D	D	D	D
Thailand	17.0	22.6	67.5	68.3
Turkey	47.2	46.2	D	D
United Kingdom	2.5	2.4	89.8	91.4
United States	7.8	8.2	35.8	40.2

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- Note: To improve comparability, VAT (gross imports) has been removed from the total net revenue collected.
- Greece: Arrears do not include interest and penalties.
- Hungary: Revenue collected includes all revenues collected by the national tax and customs administration.
- Iceland: Arrears do not include interest and penalties.
- Israel: Arrears do not include real estate tax.
- Luxembourg: Data does not include interest and penalties.
- Malta: Arrears do not include interest and penalties on taxes other than VAT.


Formula	Closing stock of arrears at year-end [A.129] / (Total net revenue collected [A.2] - VAT (gross imports) [A.6]) * 100	(Closing stock of arrears at year-end [A.129] - Closing stock of arrears considered non-collectible at year-end [A.130]) / Closing stock of arrears at year-end [A.129]
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Table D.21 Arrears in relation to collection by tax type

Jurisdiction	Arrears in relation to collection by tax type							
	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	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	2.7	2.2	4.7	3.6	12.9	11.8	3.8	3.7
Australia	8.7	10.3	5.3	4.7	2.8	3.1	9.3	9.9
Austria	13.7	11.8	4.4	4.4	1.0	0.9	9.5	8.8
Belgium	61.7	49.8	6.9	6.3	1.5	1.3	21.8	19.7
Brazil	D	D	D	D	D	D	D	D
Bulgaria	24.1	20.1	18.2	17.1	D	D	32.0	32.0
Canada	25.2	23.9	11.0	11.7	1.3	1.4	23.3	23.0
Chile	67.6	74.8	187.1	169.1	D	D	143.9	153.8
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	D	D	D	D	D	D	D	D
Costa Rica	9.2	11.4	D	D	D	D	7.5	8.9
Croatia	17.1	15.6	42.4	40.5	D	D	21.6	20.1
Cyprus	D	D	D	D	30.1	28.5	41.0	39.0
Czech Republic	4.6	4.7	2.7	1.9	0.8	0.5	10.7	8.7
Denmark	8.3	7.3	4.1	4.4	1.4	1.3	7.2	7.5
Estonia	6.7	6.7	1.0	0.9	5.5	5.2	9.3	8.0
Finland	22.2	14.5	2.4	2.4	2.2	2.3	9.3	11.8
France	D	D	D	D	D	D	D	D
Georgia	D	D	D	D	D	D	D	D
Germany	0.4	0.4	1.0	0.8	0.1	0.1	1.4	1.3
Greece ¹	298.2	345.4	105.5	115.0	2.6	2.4	146.0	153.8
Hong Kong (China)	19.9	20.5	8.4	8.6	0.0	0.0		
Hungary	7.9	8.0	2.2	1.7	7.7	6.8	17.7	12.9
Iceland ²	16.7	12.2	16.7	15.4	D	D	22.1	20.8
India	D	D	D	D	D	D		
Indonesia ³	16.9	6.6	212.8	47.5	198.4	63.4	10.0	5.5
Ireland	4.1	3.4	3.7	3.3	2.6	2.1	3.7	3.8
Israel	16.6	10.9	19.0	15.8	4.9	4.1	20.0	21.4
Italy	D	D	D	D	D	D	D	D
Japan	1.0	0.9	1.6	1.5	0.9	0.8	2.1	1.9
Kenya	D	D	D	D	D	D	D	D
Korea	0.9	1.1	2.5	2.8	0.2	0.2	13.5	16.1
Latvia	D	D	D	D	D	D	D	D
Lithuania	3.9	3.4	4.4	4.6	0.7	0.7	4.9	4.7
Luxembourg	D	D	D	D	D	D	24.9	22.8
Malaysia	4.2	9.8	10.2	11.4	D	D		
Malta	D	D	D	D	D	D	279.5	290.4
Mexico	21.7	25.5	3.6	5.0	3.5	5.6	12.1	14.2
Morocco	D	D	D	D	D	D	D	D

Table D.21 Arrears in relation to collection by tax type (continued)

Jurisdiction	Arrears in relation to collection by tax type							
	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	
	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	4.2	4.2	4.5	4.2	2.1	1.7	5.0	5.1
New Zealand	6.4	3.8	5.1	2.7	1.3	0.9	8.4	4.6
Norway	6.8	6.8	5.2	5.5	D	D	3.3	3.5
Peru	123.1	113.4	20.7	23.1	26.0	22.7	77.8	74.6
Poland	16.1	16.2	14.7	13.9	D	D	51.4	51.5
Portugal	92.9	84.0	16.5	15.8	20.4	28.4	42.9	39.1
Romania	96.2	111.3	18.6	17.6	D	D	88.2	89.8
Russia	6.8	7.1	3.6	4.1	D	D	22.1	21.7
Singapore	D	D	D	D	0.0	0.0	D	D
Slovak Republic	22.3	23.8	4.8	4.0	0.0	0.2	42.1	39.4
Slovenia	9.8	8.2	11.9	12.6	19.2	17.3	15.3	12.4
South Africa	12.8	18.6	4.3	4.6	2.1	2.1	10.3	14.3
Spain	22.4	19.6	4.0	3.5	3.5	2.6	15.2	13.4
Sweden	D	D	D	D	D	D	D	D
Switzerland	0.0	0.0	0.0	0.0	0.0	0.0	4.3	4.6
Thailand	7.3	8.6	11.6	24.1	D	D	22.8	26.0
Turkey	43.3	34.3	10.3	9.3	20.2	19.5	38.0	36.5
United Kingdom	4.0	3.7	2.4	2.6	1.3	1.2	2.2	2.0
United States	12.9	13.0	14.2	13.9	0.1	0.1		

StatLink  <http://dx.doi.org/10.1787/888933985067>

1. Greece: Arrears do not include interest and penalties.
2. Iceland: Arrears do not include interest and penalties.
3. Indonesia: Figures referring to income tax – individuals and corporates do not include tax revenues collected through withholding taxes.


Formula	CIT Total arrears at year-end [A.131] / Income tax - corporate and other entities [A.3] * 100	PIT Total arrears at year-end [A.131] / Income tax - individuals [A.3] * 100	Tax withheld from employees by employers Total arrears at year-end [A.132] / Income tax - individuals [A.3] * 100	VAT Total arrears at year-end [A.132] / Value added tax [A.4] * 100

Table D.22 Arrears older than 12 months in relation to total arrears by tax type

Jurisdiction	Arrears older than 12 months in relation to total arrears by tax type							
	CIT		PIT		PAYE		VAT	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	36.7	43.9	34.1	36.8	51.8	52.7	50.5	51.4
Australia	58.5	45.2	59.0	49.5	35.8	34.4	50.0	50.0
Austria	D	D	D	D	D	D	D	D
Belgium	93.0	93.3	89.2	87.1	84.9	86.9	89.7	87.7
Brazil	D	D	D	D	D	D	D	D
Bulgaria	82.7	85.2	73.8	73.0	D	D	77.7	78.2
Canada	55.7	70.7	63.3	62.7	64.1	64.8	57.7	58.4
Chile	98.7	98.7	99.7	99.7	D	D	95.9	94.5
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	D	D	D	D	D	D	D	D
Costa Rica	44.0	36.4	D	D	D	D	42.4	58.4
Croatia	D	D	D	D	D	D	D	D
Cyprus	D	D	D	D	94.3	93.6	91.7	76.4
Czech Republic	D	D	D	D	D	D	D	D
Denmark	D	D	D	D	D	D	D	D
Estonia	D	D	D	D	D	D	D	D
Finland	D	88.7	D	80.0	D	73.6	D	70.3
France	D	D	D	D			D	D
Georgia	D	D	D	D	D	D	D	D
Germany	15.7	12.1	10.1	11.7	7.1	5.2	11.8	12.0
Greece ¹	88.3	86.9	76.5	79.8	99.9	99.9	88.5	89.1
Hong Kong (China)	86.8	91.7	62.9	64.3				
Hungary	36.7	50.8	53.3	58.4	45.8	50.0	49.5	58.4
Iceland	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D		
Indonesia	34.1	22.9	54.4	24.6	31.2	25.6	30.0	41.2
Ireland	9.2	7.9	32.0	30.2	22.0	23.3	49.0	37.8
Israel	D	D	D	D	D	D	89.3	91.1
Italy	D	D	D	D	D	D	D	D
Japan	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D		
Korea	39.0	34.2	28.3	26.3	46.6	31.1	29.1	27.1
Latvia	D	D	D	D	D	D	D	D
Lithuania	76.0	83.8	87.9	86.5	71.7	71.6	55.3	60.8
Luxembourg	D	D	D	D	D	D	D	D
Malaysia	75.3	83.3	75.0	58.4	D	D		
Malta	D	D	D	D	D	D	56.4	61.6
Mexico	60.7	58.1	69.7	56.5	57.4	54.9	67.4	61.2
Morocco	D	D	D	D	D	D	D	D
Netherlands	61.0	60.9	60.2	65.1	46.2	52.6	49.7	54.6

Table D.22 Arrears older than 12 months in relation to total arrears by tax type (continued)

Jurisdiction	Arrears older than 12 months in relation to total arrears by tax type							
	CIT		PIT		PAYE		VAT	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	82.6	65.6	88.1	65.8	76.4	57.7	70.3	57.5
Norway	D	D	D	D	D	D	D	D
Peru	99.6	99.6	99.7	99.6	96.6	94.9	98.6	98.6
Poland	60.0	72.8	79.5	80.5	D	D	63.4	74.0
Portugal	90.2	96.5	85.7	93.2	62.7	44.1	89.9	94.2
Romania	73.0	79.5	73.3	74.2	D	D	77.2	81.4
Russia	D	D	D	D	D	D	D	D
Singapore	D	D	D	D			D	D
Slovak Republic	D	D	D	D	D	D	D	D
Slovenia	83.1	69.3	76.8	72.7	85.0	83.1	78.0	80.1
South Africa	61.0	47.7	58.7	54.5	68.3	68.4	73.5	67.9
Spain	81.3	82.6	69.2	72.8	83.9	83.1	82.7	81.2
Sweden	D	D	D	D	D	D	D	D
Switzerland							15.5	16.0
Thailand	72.6	72.2	87.4	47.1	D	D	66.9	75.4
Turkey	D	D	D	D	D	D	D	D
United Kingdom	15.4	18.5	36.6	40.8	12.5	16.7	26.6	29.8
United States	69.3	69.3	82.5	82.5	94.4	94.4		

StatLink  <http://dx.doi.org/10.1787/888933985086>

1. Greece: Arrears do not include interest and penalties.

Formula	CIT Thereof arrears older than 12 months [A.131] / CIT Total arrears at year-end [A.131] * 100	PIT Thereof arrears older than 12 months [A.131] / PIT Total arrears at year-end [A.131] * 100	Tax withheld from employees by employers Thereof arrears older than 12 months [A.132] / Tax withheld from employees by employers Total arrears at year-end [A.132] * 100	VAT Thereof arrears older than 12 months [A.132] / VAT Total arrears at year-end [A.132] * 100

Table D.23

Arrears: movement and write-offs

Jurisdiction	Arrears movement and arrears written off							
	Total year-end arrears/ total arrears at year beginning (including non- collectible arrears) (in %)		Total year-end arrears/ total arrears at year beginning (excluding non-collectible arrears) (in %)		Total arrears written off and other technical adjustments/ total arrears at year beginning (including non- collectible arrears) (in %)		Number of year-end arrears cases/ number of arrears cases at year beginning (in %)	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	112.4	153.0	D	D	49.4	30.0	109.5	90.5
Australia	96.3	106.8	100.0	108.9	13.4	11.5	92.9	102.7
Austria	102.3	96.9	133.7	103.2	6.7	7.8	105.5	92.6
Belgium	94.1	103.8	92.4	105.6	14.8	12.9	96.0	96.7
Brazil	105.4	114.1	108.0	103.8	D	D	D	D
Bulgaria	103.9	100.7	D	D	2.1	6.1	D	D
Canada	104.0	104.0	103.8	105.1	4.9	4.1	107.3	104.8
Chile	105.8	113.6	111.4	112.1	0.0	0.0	110.1	110.0
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	102.5	90.1	73.9	193.4	72.8	D	D	D
Costa Rica	129.1	131.0	137.4	129.3	0.0	0.0	110.7	101.3
Croatia	96.8	79.5	84.8	74.8	12.8	31.6	103.0	87.3
Cyprus	83.6	93.6	75.2	84.6	0.1	0.2	D	D
Czech Republic	51.8	90.1	D	D	D	D	94.0	94.6
Denmark	120.2	109.6	D	110.0	5.6	7.0	D	D
Estonia	100.6	97.5	D	D	11.0	13.6	96.8	97.1
Finland	99.1	96.3	D	D	7.0	7.0	93.1	103.2
France	108.0	100.6	D	D	15.7	18.8	98.9	99.2
Georgia	77.5	101.6	57.4	122.3	22.4	5.8	91.8	109.8
Germany	106.3	92.9	D	D	D	D	D	D
Greece	108.8	106.4	104.4	106.2	1.8	1.3	96.3	98.1
Hong Kong (China)	95.6	102.4	107.0	108.2	0.7	0.6	D	D
Hungary	67.2	82.4	65.6	83.0	78.7	49.6	97.8	87.2
Iceland	112.7	99.1	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D
Indonesia	112.0	53.2	109.2	24.4	19.2	57.6	42.1	99.4
Ireland	109.1	95.9	99.2	86.8	6.4	6.1	76.1	114.2
Israel	96.4	98.2	D	D	D	D	99.4	113.0
Italy	108.2	107.4	108.2	107.4	0.6	0.4	107.4	105.7
Japan	91.8	91.8	D	D	0.0	0.0	92.3	92.5
Kenya	155.4	90.1	D	D	D	D	D	D
Korea	210.9	222.6	D	D	20.7	24.0	97.6	113.7
Latvia	96.1	89.5	112.3	131.0	35.4	41.8	D	D
Lithuania	96.4	98.8	100.1	93.2	28.1	17.3	100.2	96.8
Luxembourg	111.2	89.5	D	D	8.9	9.7	102.8	94.8
Malaysia	78.1	185.2	86.2	184.2	7.0	3.9	92.3	94.4
Malta	113.8	115.7	148.9	83.2	30.7	24.3	112.3	104.3

Table D.23

Arrears: **movement and write-offs** (continued)

Jurisdiction	Arrears movement and arrears written off							
	Total year-end arrears/ total arrears at year beginning (including non- collectible arrears) (in %)		Total year-end arrears/ total arrears at year beginning (excluding non-collectible arrears) (in %)		Total arrears written off and other technical adjustments/ total arrears at year beginning (including non- collectible arrears) (in %)		Number of year-end arrears cases/ number of arrears cases at year beginning (in %)	
	2016	2017	2016	2017	2016	2017	2016	2017
Mexico	88.9	128.2	83.4	126.5	79.6	72.3	98.3	109.5
Morocco	D	D	D	D	D	D	D	D
Netherlands	126.4	107.5	D	D	14.6	10.2	124.9	111.1
New Zealand	94.9	72.7	92.5	100.2	18.2	38.6	92.2	97.6
Norway	103.0	100.2	103.1	99.6	12.1	12.1	D	D
Peru	96.9	96.8	91.6	101.5	9.1	11.7	64.2	98.1
Poland	132.0	131.7	133.8	131.5	D	D	103.8	103.5
Portugal	103.7	103.6	106.9	82.8	5.3	7.0	177.6	97.5
Romania	103.9	104.0	96.7	78.4	1.3	0.2	97.6	95.2
Russia	121.7	114.1	D	D	D	D	D	D
Singapore	D	D	D	D	D	D	D	D
Slovak Republic	102.2	102.0	52.8	60.8	25.4	23.3	90.9	96.3
Slovenia	95.2	95.9	90.8	111.5	13.1	13.2	D	D
South Africa	107.4	134.1	113.4	92.0	12.5	9.2	101.8	102.6
Spain	91.6	89.9	D	D	0.0	0.0	94.2	99.1
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	124.7	135.0	116.0	137.5	4.4	1.9	97.7	98.7
Turkey	146.1	111.6	D	D	D	D	D	D
United Kingdom	100.4	101.6	104.6	103.4	100.4	88.4	104.9	97.9
United States	100.9	108.7	104.4	122.2	12.3	15.8	104.2	107.3

StatLink  <http://dx.doi.org/10.1787/888933985105>

Formula				
	Closing stock of arrears at year-end [A.129] / Opening stock of arrears at year beginning [A.129] * 100	(Closing stock of arrears at year-end [A.129] - Closing stock of arrears considered non-collectible at year-end [A.130]) / (Opening stock of arrears at year beginning [A.129] - Opening stock of arrears considered non-collectible at year beginning [A.130]) * 100	Arrears formally written-off during FY [A.129] / Opening stock of arrears at year beginning [A.129] * 100	Closing stock of arrears cases at year-end [A.130] / Opening stock of arrears cases at year beginning [A.130] * 100

Table D.24

Hit rate by audit type

Jurisdiction	Hit rate by audit type							
	Comprehensive audit hit rate		Issue oriented audit hit rate		Desk audit hit rate		Automated audit hit rate	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	84.7	81.6	39.1	47.3	27.7	37.4	0.0	0.0
Australia	37.7	53.8	59.1	58.4	D	D	D	84.2
Austria	67.6	69.0	33.5	33.2	11.5	13.3	D	D
Belgium	61.0	73.5	57.6	59.7	D	D	24.6	27.9
Brazil	92.4	91.8	92.4	91.8	100.0	100.0	D	D
Bulgaria	97.5	98.5	87.4	87.3				
Canada	68.1	65.2	67.3	62.3	67.0	70.0	D	D
Chile	D	D	75.0	66.7	23.8	25.6	24.0	21.0
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	83.3	19.7	49.1	49.2	D	D	D	D
Costa Rica	76.7	83.7	85.9	75.7				
Croatia	D	D	D	D	D	D	D	D
Cyprus	84.2	79.1	18.6	19.5	47.4	37.4		
Czech Republic	D	D	48.9	49.5	D	D	D	D
Denmark	D	D	D	D	D	D	D	D
Estonia	66.7	66.7	30.5	29.9	46.3	48.0	D	D
Finland	D	D	D	D	D	D	D	D
France	84.9	84.1	91.2	80.2	D	D		
Georgia	95.5	94.7	89.5	91.2	90.5	90.7	D	D
Germany	D	D	D	D	D	D	D	D
Greece	92.7	47.2	54.9	68.1	D	D	D	D
Hong Kong (China)	92.4	93.4			D	D	47.9	49.6
Hungary	68.1	63.8	15.5	15.9	D	D	D	100.0
Iceland					21.3	21.8		
India	D	D	D	D	D	D	D	D
Indonesia	43.0	49.9	40.9	57.4	73.3	90.4	90.6	90.5
Ireland	66.6	65.3	62.9	63.0	19.7	17.9	18.6	22.8
Israel	76.6	75.9	40.7	44.8		58.5		
Italy	97.7	98.2	80.6	84.9	97.8	91.9	75.4	75.7
Japan	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D
Korea	D	D	D	D	D	D	D	D
Latvia	92.7	91.0	93.4	93.6	34.0	47.0	D	D
Lithuania	92.6	96.3	88.0	87.8	37.1	46.1		
Luxembourg			D	D	D	D	0.0	0.0
Malaysia	59.8	61.7	D	D	30.7	31.5		
Malta	D	D	D	D	D	D	D	D
Mexico	43.1	97.0	48.1	80.6	52.7	91.1	21.9	88.7
Morocco	99.3	99.2	99.5	100.0	30.7	57.6		
Netherlands 1	45.5	46.3	0.0	0.0	26.7	26.8	100.0	100.0

Table D.24

Hit rate by audit type (continued)

Jurisdiction	Hit rate by audit type							
	Comprehensive audit hit rate		Issue oriented audit hit rate		Desk audit hit rate		Automated audit hit rate	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	77.9	41.7	75.7	64.2	89.9	88.4	88.9	86.6
Norway	D	D	69.8	70.5	39.8	42.1	D	D
Peru	87.1	87.9	75.9	91.9	83.5	94.0	19.6	10.4
Poland	D	D	D	D	D	D	D	D
Portugal	98.4	93.5	62.8	70.3	60.1	53.6	D	D
Romania	3.2	1.7	55.2	55.6				
Russia	D	D	D	D	D	D	D	D
Singapore	D	D	D	D	D	D	D	D
Slovak Republic	D	D	24.5	32.1	D	D	D	D
Slovenia	70.4	75.8	8.2	13.8	6.6	8.2		
South Africa	87.3	82.3	72.1	67.9	33.0	34.6		D
Spain	81.5	80.4	81.5	80.4	84.2	89.1	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	72.8	74.3	50.6	50.7	55.2	5.6		
Turkey	D	D	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D	D	D
United States	D	D	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933985124>

1. Netherlands: With respect to issue-oriented audits, in the Netherlands issue-oriented audits do not result in tax adjustments, but may result in e.g. comprehensive audits or desk audits. As the result the hit rate is shown as zero.


Formula	No. of audits where a tax adjustment was made [A.158] / No. of audits completed [A.158] * 100	No. of audits where a tax adjustment was made [A.159] / No. of audits completed [A.159] * 100	No. of audits where a tax adjustment was made [A.160] / No. of audits completed [A.160] * 100	No. of audits where a tax adjustment was made [A.161] / No. of audits completed [A.161] * 100

Table D.25 Assessments raised and collections from audits

Jurisdiction	Assessments raised and collections from audits			
	Additional assessments raised through audit as percentage of tax collections		Collections from audit assessments as percentage of tax collections	
	2016	2017	2016	2017
Argentina	1.5	3.0	0.3	1.0
Australia	4.1	4.4	2.8	2.9
Austria	1.9	2.3	D	D
Belgium	D	D	D	D
Brazil	16.0	26.5	0.1	0.1
Bulgaria	17.8	10.2	1.3	D
Canada	6.2	6.9	D	D
Chile	5.1	5.6	D	D
China (People's Republic of)	D	D	D	D
Colombia	8.2	4.9	7.0	7.8
Costa Rica	0.0	0.0	0.0	0.0
Croatia	3.8	2.4	0.4	0.3
Cyprus	1.4	2.1	D	D
Czech Republic	D	D	2.7	1.9
Denmark	0.8	1.5	D	D
Estonia	1.3	16.8	1.0	16.5
Finland	D	D	D	D
France	6.3	5.5	3.6	2.9
Georgia	8.0	7.0	D	D
Germany	2.5	0.0	D	D
Greece	7.3	9.5	1.0	0.9
Hong Kong (China)	1.2	1.2	D	D
Hungary 1	13.3	4.9	D	D
Iceland	0.7	0.6	D	D
India	D	D	D	D
Indonesia	6.7	8.8	2.6	2.8
Ireland	1.2	1.0	D	D
Israel	6.6	6.4	D	D
Italy	8.7	9.3	2.3	1.6
Japan	D	D	D	D
Kenya	D	D	D	D
Korea 2	4.4	3.6	D	D
Latvia	17.5	15.4	D	D
Lithuania	1.7	1.6	0.3	0.4
Luxembourg 3	0.9	0.5	D	D
Malaysia	5.7	9.4	8.6	7.9
Malta	1.1	0.9	D	D
Mexico	8.6	12.1	0.3	0.6
Morocco	6.6	5.7	5.7	5.9
Netherlands	D	D	D	D

Table D.25 Assessments raised and collections from audits (continued)

Jurisdiction	Assessments raised and collections from audits			
	Additional assessments raised through audit as percentage of tax collections		Collections from audit assessments as percentage of tax collections	
	2016	2017	2016	2017
New Zealand	1.9	1.9	D	D
Norway	3.3	3.5	D	D
Peru	11.2	12.4	2.2	2.1
Poland	11.5	6.7	0.4	0.6
Portugal	3.6	3.6	D	D
Romania	9.5	6.6	D	D
Russia	2.5	1.8	1.2	1.1
Singapore	D	D	D	D
Slovak Republic	6.5	5.8	D	D
Slovenia	D	D	D	D
South Africa	18.0	6.5	0.6	D
Spain	8.3	7.9	D	D
Sweden	D	D	D	D
Switzerland	D	D	D	D
Thailand	3.6	5.1	D	D
Turkey	5.5	4.1	D	D
United Kingdom	6.3	6.2	D	D
United States	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933985143>

1. Hungary: Revenue collected includes all revenues collected by the national tax and customs administration.
2. Korea: Additional assessments from audits exclude penalties and interest.
3. Luxembourg: Revenue collected and additional assessments from audits exclude penalties and interest.

Formula	Total additional assessments from audits in FY [A.157] / (Total net revenue collected [A.2] - VAT (gross imports) [A.6] - Non-tax revenue [A.5] - Social security contributions [A.5]) * 100	Total amount collected in FY from audit assessments [A.157] / (Total net revenue collected [A.2] - VAT (gross imports) [A.6] - Non-tax revenue [A.5] - Social security contributions [A.5]) * 100

Table D.26 Audit coverage by tax type

Jurisdiction	Audit coverage by tax type							
	CIT audits per 100 active CIT taxpayers		PIT audits per 100 active PIT taxpayers		PAYE audits per 100 active PAYE employers		VAT audits per 100 active VAT taxpayers	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	3.5	5.5	1.9	2.6	D	D	3.5	6.1
Australia	0.0	0.0	D	1.0	D	2.0	D	1.6
Austria	D	D	D	D	2.7	2.5	1.5	1.5
Belgium ¹	14.4	14.2	31.1	30.0	D	D	D	D
Brazil	0.0	0.0	0.0	0.0	D	D	D	D
Bulgaria	0.7	0.7	0.1	0.0	D	D	3.7	3.0
Canada	D	D	14.5	13.0	D	D	6.6	7.0
Chile	D	D	1.6	1.5	D	D	0.3	1.0
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	2.3	2.1	0.5	0.4	D	D	1.7	1.7
Costa Rica	0.2	0.2	0.0	0.0	0.2	0.2	0.0	0.0
Croatia	0.5	0.4	3.3	2.2	D	D	1.3	1.1
Cyprus	15.4	13.9	0.5	0.6	0.0	0.0	6.8	5.6
Czech Republic	0.7	0.6	0.4	0.3	0.4	0.3	3.9	2.7
Denmark	18.6	23.4	0.8	0.7	0.9	0.4	1.4	1.3
Estonia	D	D	D	D	D	D	D	D
Finland	D	D	D	D	D	D	D	D
France	D	D	D	D			D	D
Georgia	D	D	D	D	D	D	D	D
Germany	D	D	D	D	D	D	D	D
Greece	D	D	D	D	D	D	D	D
Hong Kong (China)	1.6	1.8	2.0	2.3				
Hungary	2.6	1.8	0.3	0.2	2.6	1.7	4.1	2.4
Iceland	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D		
Indonesia	0.7	0.6	0.0	0.0	4.2	D	4.8	7.8
Ireland	D	D	D	D	D	D	D	D
Israel	2.6	2.4	0.5	0.5	1.0	0.9	0.7	0.7
Italy	D	D	D	D	D	D	D	D
Japan	D	D	D	D	D	D	3.8	3.9
Kenya	D	D	D	D	D	D	D	D
Korea	0.7	D	0.1	D	D	D	0.2	D
Latvia	0.6	0.3	0.0	0.0	0.4	0.3	1.3	1.1
Lithuania	D	D	D	D	D	D	D	D
Luxembourg	D	D	D	D	D	D	34.5	58.8
Malaysia	21.6	22.9	25.2	24.2	12.7	11.9		
Malta	D	D	D	D	D	D	D	D
Mexico	0.3	0.3	0.0	0.0	0.1	0.1	0.0	0.0
Morocco ²	0.6	1.0	0.0	0.1	0.6	0.6	0.4	0.4
Netherlands	D	D	D	D	D	D	D	D

Table D.26

Audit coverage by tax type (continued)

Jurisdiction	Audit coverage by tax type							
	CIT audits per 100 active CIT taxpayers		PIT audits per 100 active PIT taxpayers		PAYE audits per 100 active PAYE employers		VAT audits per 100 active VAT taxpayers	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	D	D	D	D	0.2	0.2	0.7	0.5
Norway	51.2	45.9	22.1	14.6	4.2	4.5	3.5	3.2
Peru	7.6	4.8	1.1	1.2	23.2	15.2	11.3	7.0
Poland	0.5	0.3	0.1	0.1	D	D	1.3	1.0
Portugal	1.3	1.1	0.1	0.1	0.7	0.6	2.7	3.0
Romania	D	D	D	D	D	D	D	D
Russia	D	D	D	D	D	D	D	D
Singapore	D	D	D	D			D	D
Slovak Republic	0.4	0.6	0.2	0.2	0.0	0.0	4.4	3.4
Slovenia	20.4	19.6	15.8	17.3	107.1	89.9	207.0	211.3
South Africa	D	D	7.5	8.8	D	D	D	D
Spain	D	D	D	D	D	D	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	2.6	2.7
Thailand	D	D	D	D	D	D	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	1.1	1.1	1.0	0.8	D	D	9.5	8.2
United States	D	D	D	D	D	D		

StatLink  <http://dx.doi.org/10.1787/888933985162>

1. Belgium: Regarding PIT, the percentage shown is higher than the actual figure as couples (e.g. married, civil union) are considered as one personal income taxpayer.
2. Morocco: Figures only refer to comprehensive and issue-oriented audits.

Formula	CIT No. of audits completed [A.162] / CIT active taxpayers [A.68] * 100	PIT No. of audits completed [A.163] / PIT active taxpayers [A.68] * 100	Tax withheld from employees by employers No. of audits completed [A.164] / Tax withheld from employees by employers active taxpayers [A.70] * 100	VAT No. of audits completed [A.165] / VAT active taxpayers [A.69] * 100

Table D.27

Audit hit rate by tax type

Jurisdiction	Audit hit rate by tax type							
	CIT audit hit rate		PIT audit hit rate		PAYE audit hit rate		VAT audit hit rate	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	63.5	62.0	59.1	59.4	60.1	60.1	63.7	65.6
Australia	22.8	29.0	D	78.7	D	64.4	D	20.4
Austria	D	D	D	D	74.3	72.7	53.5	51.2
Belgium	58.4	60.1	18.7	22.5	D	D	90.8	90.7
Brazil	77.1	77.9	92.1	89.3	79.1	89.1	86.7	89.0
Bulgaria	78.0	76.5	68.7	74.9	64.5	63.3	86.2	86.2
Canada	33.9	30.3	69.7	73.4	58.3	52.8	30.7	32.8
Chile	D	D	30.7	27.5	D	D	27.0	37.5
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	76.8	63.6	49.1	55.6	D	D	31.7	38.7
Costa Rica	83.2	69.7	100.0	100.0	100.0	100.0	100.0	100.0
Croatia	D	D	D	D	D	D	D	D
Cyprus	50.5	37.7	78.9	75.5	100.0	100.0	16.7	16.6
Czech Republic	9.8	13.8	17.7	22.3	D	D	34.6	34.0
Denmark	52.4	53.4	63.3	71.0	35.4	42.8	55.7	63.8
Estonia	D	D	D	D	D	D	D	D
Finland	D	D	D	D	D	D	D	D
France	D	D	D	D			D	D
Georgia	D	D	D	D	D	D	D	D
Germany	D	D	D	D	D	D	D	D
Greece	D	D	D	D	D	D	D	D
Hong Kong (China)	11.4	10.7	54.5	55.6				
Hungary	42.3	45.5	59.3	59.6	56.8	56.6	70.9	67.7
Iceland	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D		
Indonesia	37.7	50.0	24.4	40.2	63.2	78.6	74.5	84.9
Ireland	D	D	D	D	D	D	D	D
Israel	54.8	55.9	79.2	77.5	85.0	85.9	84.7	82.8
Italy	D	D	D	D	D	D	D	D
Japan	73.4	74.2	82.8	83.2	30.1	30.2	64.4	65.2
Kenya	D	D	D	D	D	D	D	D
Korea	D	D	D	D	D	D	D	D
Latvia	66.3	66.2	67.9	80.3	40.5	46.8	80.2	80.7
Lithuania	D	D	D	D	D	D	D	D
Luxembourg	D	D	D	D	D	D	12.2	6.6
Malaysia	18.7	22.5	33.1	33.7	38.6	42.3		
Malta	D	D	D	D	D	D	D	D
Mexico	52.9	93.0	47.3	93.3	51.6	99.3	26.7	79.0
Morocco ¹	98.9	99.5	100.0	100.0	99.0	99.2	98.9	99.3
Netherlands	D	D	D	D	D	D	D	D

Table D.27

Audit hit rate by tax type (continued)

Jurisdiction	Audit hit rate by tax type							
	CIT audit hit rate		PIT audit hit rate		PAYE audit hit rate		VAT audit hit rate	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	D	D	D	D	85.3	84.1	69.6	74.6
Norway	1.9	1.4	3.8	2.7	27.8	27.8	46.9	50.0
Peru	22.3	25.5	13.4	2.1	22.2	8.9	28.9	19.9
Poland	71.5	73.3	90.3	74.5	D	D	74.1	79.5
Portugal	60.1	66.5	85.3	76.6	81.4	79.0	62.9	61.4
Romania	D	D	D	D	D	D	D	D
Russia ²	65.6	63.2	66.6	59.3	D	D	80.5	80.8
Singapore	D	D	D	D			D	D
Slovak Republic	73.8	84.1	80.8	81.0	87.1	95.3	41.0	50.7
Slovenia	D	D	D	D	D	D	D	D
South Africa	21.2	37.5	33.7	33.7	74.7	11.3	32.0	42.7
Spain	D	D	D	D	D	D	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	74.3	75.1
Thailand	D	D	D	D	D	D	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	66.7	61.0	80.0	81.4	D	D	40.0	39.4
United States	D	D	D	D	D	D		

StatLink  <http://dx.doi.org/10.1787/888933985181>

1. Morocco: Figures only refer to comprehensive and issue-oriented audits.

2. Russia: Figures only refer to comprehensive and issue-oriented audits.

Formula	No. of audits where a tax adjustment was made [A.162] / No. of audits completed [A.162] * 100	No. of audits where a tax adjustment was made [A.163] / No. of audits completed [A.163] * 100	No. of audits where a tax adjustment was made [A.164] / No. of audits completed [A.164] * 100	No. of audits where a tax adjustment was made [A.165] / No. of audits completed [A.165] * 100
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Table D.28 Assessments raised through audit by tax type

Jurisdiction	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	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	2.6	3.7	1.2	1.5	2.5	6.9	1.1	1.5
Australia	2.5	5.1	D	0.5	D	0.5	D	2.6
Austria	D	D	D	D	0.5	0.4	1.0	0.6
Belgium	D	D	D	D	D	D	3.6	3.7
Brazil	36.7	61.3	3.2	4.0	7.4	16.7	7.2	10.8
Bulgaria	14.0	10.7	4.4	1.9	0.4	0.1	26.3	15.5
Canada	14.3	12.2	1.8	1.9	0.4	0.4	7.8	7.0
Chile	D	D	1.7	2.1	D	D	0.1	0.6
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	16.4	9.4	4.0	4.4	D	D	0.5	0.6
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Croatia	1.3	1.8	6.2	4.3	D	D	3.2	1.8
Cyprus	1.0	0.8	1.1	1.9	0.1	0.1	2.5	3.9
Czech Republic	D	D	D	D	D	D	D	D
Denmark	2.4	3.4	0.4	0.4	0.0	0.0	2.2	5.0
Estonia	D	D	D	D	D	D	D	D
Finland	D	D	D	D	D	D	D	D
France ¹	13.4	11.0	3.9	3.4			2.7	2.4
Georgia ²	5.9	8.6	1.7	1.8	D	D	3.5	2.2
Germany	D	D	D	D	D	D	D	D
Greece	D	D	D	D	D	D	D	D
Hong Kong (China)	1.6	1.6	1.8	1.8				
Hungary	6.1	1.2	2.6	1.3	2.6	1.9	26.1	8.3
Iceland	D	D	D	D	D	D	0.4	0.0
India	D	D	D	D	D	D		
Indonesia ³	9.8	24.0	16.2	3.8	718.9	210.4	2.5	4.6
Ireland	D	D	D	D	D	D	D	D
Israel	10.0	9.5	6.0	5.6	1.9	1.8	3.6	3.1
Italy	31.5	33.9	4.8	4.8	0.1	0.4	13.4	17.2
Japan	1.5	1.7	D	D	0.2	0.2	D	D
Kenya	D	D	D	D	D	D	D	D
Korea	10.3	7.6	1.5	1.4	D	D	1.4	1.5
Latvia	11.0	4.6	0.5	0.2	0.7	1.1	11.2	8.5
Lithuania	1.8	0.8	1.5	3.6	D	D	2.4	1.3
Luxembourg ⁴	D	D	D	D	D	D	3.2	1.9
Malaysia	4.7	8.3	9.1	14.0	0.6	0.7		
Malta	D	D	D	D	D	D	D	D
Mexico	22.7	30.1	2.2	4.0	1.5	1.0	0.6	1.1
Morocco	D	D	D	D	D	D	D	D

Table D.28 Assessments raised through audit by tax type (continued)

Jurisdiction	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	
	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	D	D	D	D	D	D	D	D
New Zealand	D	D	D	D	0.1	0.1	1.5	1.2
Norway	5.1	2.4	0.9	0.4	0.1	0.0	0.8	0.8
Peru	24.2	22.2	0.5	0.3	0.5	0.2	4.2	5.9
Poland	6.4	5.1	1.5	1.2	D	D	21.8	11.6
Portugal	14.0	13.8	0.5	0.5	0.4	0.5	4.2	3.8
Romania	24.6	14.6	0.1	0.2	1.3	1.3	14.3	10.4
Russia ⁵	4.2	3.4	1.2	0.6	D	D	6.2	5.1
Singapore	0.9	0.6	0.5	0.4			2.0	1.5
Slovak Republic	4.0	4.6	0.4	0.7	0.0	0.0	10.7	8.8
Slovenia	D	D	D	D	D	D	D	D
South Africa	6.4	8.6	28.7	1.1	0.2	0.1	14.3	14.2
Spain	D	D	D	D	D	D	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	2.5	4.5	0.5	1.9	0.1	0.1	5.3	5.5
Turkey	D	D	D	D	D	D	D	D
United Kingdom	9.4	7.3	2.2	2.5	D	D	7.5	7.0
United States	D	D	D	D	D	D		

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1. France: Additional assessments from audits exclude penalties.
2. Georgia: Additional assessments from audits exclude penalties and interest.
3. Indonesia: Regarding CIT, PIT and PAYE, revenue from income tax – individuals and corporates does not include tax revenues collected through withholding taxes.
4. Luxembourg: Regarding VAT, additional assessments from audits exclude penalties and interest.
5. Russia: Figures only refer to comprehensive and issue-oriented audits. Regarding PIT, figures include data on tax withheld from employees by employers.

Formula	CIT Total additional assessments from audits in FY [A.162] / Income tax - corporate and other entities [A.3] * 100	PIT Total additional assessments from audits in FY [A.163] / Income tax - individuals [A.3] * 100	Tax withheld from employees by employers Total additional assessments from audits in FY [A.164] / Income tax - individuals [A.3] * 100	VAT Total additional assessments from audits in FY [A.165] / Value added tax [A.4] * 100

Table D.29

Administrative review cases and litigation

Jurisdiction	Administrative review cases and litigation					
	No. of internal cases initiated during the FY per 1 000 active taxpayers (PIT and CIT)		Cases under independent review as percentage of internal review cases		Number of cases resolved in favor of the administration as percentage of cases resolved	
	2016	2017	2016	2017	2016	2017
Argentina	0.8	0.4	D	D	65.7	57.1
Australia	1.0	0.9	13.5	14.0	71.1	71.0
Austria	11.2	10.8	D	D	D	D
Belgium ¹	4.8	5.3	20.5	19.1	80.7	83.1
Brazil	1.9	1.9	47.3	47.4	D	D
Bulgaria	1.1	1.0	234.6	200.7	81.8	85.2
Canada	D	D	5.8	7.3	94.8	82.5
Chile	0.4	0.5	144.5	131.5	76.6	76.7
China (People's Republic of)	D	D	0.0	0.0	93.8	88.7
Colombia	0.3	0.3	0.0	0.0	41.8	45.2
Costa Rica	D	D	D	D	D	D
Croatia	54.3	38.9	0.0	0.0	65.2	64.7
Cyprus	0.3	0.2	25.5	35.9	88.7	92.7
Czech Republic	2.2	2.5	D	D	64.4	61.8
Denmark					78.8	81.6
Estonia	0.3	0.3	707.5	534.0	83.3	82.8
Finland	9.6	10.2	170.3	103.0	65.8	73.1
France	56.4	54.1	0.0	0.0	69.3	67.9
Georgia	5.4	6.6	D	64.4	84.2	63.1
Germany	D	D	D	D	D	D
Greece	0.8	0.8	339.2	455.5	100.0	0.0
Hong Kong (China)	23.0	25.2	0.1	0.1	33.3	
Hungary	2.5	1.6	82.1	125.7	77.7	73.8
Iceland	63.9	53.1	D	D	D	D
India	2.3	2.3	35.5	31.8	12.1	13.5
Indonesia	10.6	3.5	29.7	26.2	28.2	16.4
Ireland	0.0	0.0	31 742.9	36 122.2	72.2	77.8
Israel	0.8	0.6	0.0	0.0	D	D
Italy	3.8	3.4	1 087.7	995.6	73.9	73.1
Japan	D	D	11.0	8.6	94.2	97.5
Kenya	D	D	D	343.7	82.9	85.1
Korea	0.6	D	D	D	91.6	91.5
Latvia	1.5	1.0	0.0	0.0	89.6	94.1
Lithuania	0.2	0.1	135.1	296.2	83.0	90.7
Luxembourg	D	D	D	D	D	D
Malaysia	0.1	0.1	333.8	276.6	46.2	50.0
Malta	0.1	0.2	263.3	101.4	100.0	100.0
Mexico	0.2	0.2	0.0	0.0	51.0	50.1
Morocco	66.2	75.4	8.3	12.9	37.8	45.3

Table D.29

Administrative review cases & litigation (continued)

Jurisdiction	Administrative review cases and litigation					
	No. of internal cases initiated during the FY per 1 000 active taxpayers (PIT and CIT)		Cases under independent review as percentage of internal review cases		Number of cases resolved in favor of the administration as percentage of cases resolved	
	2016	2017	2016	2017	2016	2017
Netherlands	51.6	43.8	D	D	82.4	83.0
New Zealand	0.1	0.1	0.0	0.0	87.5	80.6
Norway	15.6	5.5	D	39.1	77.3	78.4
Peru	2.8	1.9	149.4	150.1	89.1	79.5
Poland	D	D	D	D		
Portugal	11.8	10.2	186.0	184.0	19.4	23.7
Romania	0.5	0.6	0.0	0.0	65.7	61.5
Russia	D	D	D	D	D	D
Singapore	D	D	D	D	D	D
Slovak Republic	5.0	5.5	54.6	27.5	68.7	70.0
Slovenia	13.2	12.4	99.0	99.3	84.1	82.1
South Africa	D	D	4.2	12.5	75.0	100.0
Spain	D	D	D	D	65.0	65.0
Sweden	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D
Thailand	1.0	1.0	95.7	93.7		
Turkey	D	D	D	D	D	D
United Kingdom	1.0	1.0	614.8	664.2	80.0	78.4
United States	D	D	D	D	D	D

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1. Belgium: Regarding PIT, the figure shown is higher than the actual figure as couples (e.g. married, civil union) are considered as one personal income taxpayer.

Formula	No. of cases initiated during FY [A.174] / (PIT active taxpayers [A.68] + CIT active taxpayers [A.68]) * 1000	No. of tax cases at FY end under independent review by external bodies [A.175] / No. of tax cases at FY end under internal review procedures [A.174]	No. of cases resolved during FY in favor of the administration [A.176] / No. of cases resolved during FY [A.176] * 100


Table D.30

Percentage inactive taxpayers on registers

Jurisdiction	Percentage inactive taxpayers on registers									
	Percentage inactive taxpayers on PIT register		Percentage inactive taxpayers on CIT register		Percentage inactive taxpayers on VAT register		Percentage inactive taxpayers on PAYE register		Percentage inactive taxpayers on Excise register	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	47.2	47.9	16.8	16.8	35.2	36.6	D	D	D	D
Australia	27.3	27.7	55.4	56.7	6.4	3.5	8.9	3.9	19.7	17.8
Austria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Belgium	3.9	4.6	15.4	13.9	D	D	D	D		
Brazil	18.0	5.0	0.8	0.8	D	D	D	D		
Bulgaria	D	D	24.8	26.4	26.6	27.5	D	D		
Canada	15.2	16.8	D	D	54.0	53.4	D	D	D	D
Chile	4.0	4.4	30.1	26.9	34.1	31.0	0.0	0.0	0.0	0.0
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D
Colombia	39.2	37.5	66.8	63.5	71.2	69.1	84.3	81.0		
Costa Rica	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Croatia	0.7	0.6	9.9	9.2	0.9	0.8	0.0	0.0		
Cyprus	20.0	20.4	13.1	14.4	0.0	0.0	0.0	0.0		
Czech Republic	37.4	39.0	1.1	1.2	35.1	35.5	20.2	20.7		
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Estonia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Finland	0.0	0.0	24.0	35.5	0.0	0.0	0.0	0.0		
France	0.0	0.0	1.4	2.2	30.9	32.0				
Georgia	36.5	38.2	57.4	57.2	34.2	37.0	71.7	71.7	0.0	0.0
Germany	D	D	D	D	D	D	D	D		
Greece	10.1	11.0	61.1	61.1	12.1	12.1	D	D		
Hong Kong (China)	20.0	17.9	52.4	58.7						
Hungary	0.0	0.0	5.7	4.1	D	D	2.3	3.4	D	D
Iceland	0.0	0.0	0.0	0.0	0.0	0.0	D	D		
India	78.9	78.7	69.8	67.0			D	D		
Indonesia	24.9	23.6	32.5	30.7	2.5	0.0	9.0	D		
Ireland	17.6	15.9	3.2	3.3	3.5	4.3	2.7	5.5	D	D
Israel	4.4	4.2	25.7	24.7	17.3	17.2	0.0	0.0	0.0	0.0
Italy	0.0	0.0	0.0	0.0	42.7	43.4	0.0	0.0		
Japan	D	D	D	D	D	D	D	D		
Kenya	D	D	D	D	D	D	D	D		
Korea	10.0	D	D	D	82.2	D	D	D	0.0	D
Latvia	0.0	0.0	7.7	10.1	0.0	0.0	0.0	0.0		
Lithuania	0.0	0.0	1.5	1.6	0.0	0.0	13.3	15.9	6.5	6.5
Luxembourg	D	D	D	D	7.1	6.9	D	D		
Malaysia	93.8	42.4	31.3	32.1			50.6	43.8		
Malta	0.4	0.9	0.9	0.9	D	D	11.2	10.7		
Mexico	11.7	10.7	24.5	24.0	1.2	0.0	0.0	0.0	46.5	0.0

Table D.30 Percentage inactive taxpayers on registers (continued)

Jurisdiction	Percentage inactive taxpayers on registers									
	Percentage inactive taxpayers on PIT register		Percentage inactive taxpayers on CIT register		Percentage inactive taxpayers on VAT register		Percentage inactive taxpayers on PAYE register		Percentage inactive taxpayers on Excise register	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	35.2	33.7	33.6	32.3	36.3	34.4	12.4	13.5		
Netherlands	2.1	1.5	21.1	20.2	22.1	23.5	0.0	0.0	0.0	0.0
New Zealand	68.0	68.9	88.8	89.3	5.4	9.0	3.8	2.9		
Norway	1.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Peru	D	D	D	D	D	D	D	D	D	D
Poland	41.6	40.9	20.2	19.7	4.0	5.2	36.6	36.9		D
Portugal	50.2	49.3	12.4	18.0	51.9	52.0	D	D		
Romania	0.3	0.3	52.3	55.2	0.0	0.3	9.4	8.6	19.3	21.6
Russia	D	D	D	D	D	D	D	D		
Singapore	D	D	D	D	D	D				
Slovak Republic	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Slovenia	43.0	44.1	0.8	1.5	0.0	0.0	4.4	3.3	0.0	0.0
South Africa	17.4	17.4	D	D	D	D	D	D	D	D
Spain	D	D	D	D	D	D	D	D		
Sweden	D	D	D	D	D	D	D	D	D	D
Switzerland					0.0	0.0				
Thailand	D	D	15.2	15.8	5.5	1.4	D	D		
Turkey	D	D	D	D	D	D	D	D		
United Kingdom	D	D	9.3	8.5	11.1	11.5	D	D	D	D
United States	D	D	D	D			D	D	D	D

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Formula	(PIT total taxpayers [A.68] - PIT active taxpayers [A.68]) / PIT total taxpayers [A.68] * 100	(CIT total taxpayers [A.68] - CIT active taxpayers [A.68]) / CIT total taxpayers [A.68] * 100	(VAT total taxpayers [A.69] - VAT active taxpayers [A.69]) / VAT total taxpayers [A.69] * 100	(Tax withheld from employees by employers total taxpayers [A.70] - Tax withheld from employees by employers active taxpayers [A.70]) / Tax withheld from employees by employers total taxpayers [A.70] * 100	(Excise total taxpayers [A.70] - Excise active taxpayers [A.70]) / Excise total taxpayers [A.70] * 100

Table A.1. Revenue types collected by the tax administration


Jurisdiction	Revenue types collected by the tax administration (2017)																								
	Income tax				Value added tax				Other taxes								Social security contributions		Non-tax revenue						
	Individuals		Corporate and other entities		Domestic		Import		Motor vehicle taxes		Real property taxes		Wealth taxes		Estate, inheritance, gift and other taxes						Other taxes on good and services		Excises		Other
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
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)	■	■	■	■						■	■					■	■			■	■				

Table A.1. Revenue types collected by the tax administration (continued)

Jurisdiction	Revenue types collected by the tax administration (2017)																							
	Income tax				Value added tax				Other taxes								Social security contributions		Non-tax revenue					
	Individuals		Corporate and other entities		Domestic		Import		Motor vehicle taxes		Real property taxes		Wealth taxes		Estate, inheritance, gift and other taxes						Other taxes on good and services		Excises	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Hungary ¹	■	■	■	■	■	■	■							■	■	■	■	■	■	■	■			
Iceland ²	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
India	■	■	■	■									■	■						■	■			
Indonesia	■	■	■	■	■	■	■	■	■		■	■				■	■			■	■			
Ireland	■	■	■	■	■	■	■	■	■	■	■	■		■	■	■	■	■	■		■	■	■	■
Israel	■	■	■	■	■	■	■	■	■	■	■	■	■			■	■	■	■	■	■			
Italy	■	■	■	■	■	■								■	■					■	■			
Japan	■	■	■	■	■	■			■	■	■	■		■	■	■	■			■	■			
Kenya	■	■	■	■	■	■	■	■	■	■	■					■	■	■	■				■	■
Korea	■	■	■	■	■	■	■							■	■			■	■	■	■		■	■
Latvia	■	■	■	■	■	■	■	■	■	■						■	■	■	■	■	■	■	■	■
Lithuania	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■	■	■				■	■
Luxembourg	■	■	■	■	■	■							■	■	■	■	■			■	■		■	■
Malaysia	■	■	■	■						■	■										■		■	■
Malta	■	■	■	■	■	■				■	■			■	■					■	■	■	■	■
Mexico	■	■	■	■	■	■	■	■	■	■										■	■		■	■
Morocco	■	■	■	■	■	■			■	■										■	■			
Netherlands	■	■	■	■	■	■			■	■				■	■	■	■			■	■	■	■	■
New Zealand	■	■	■	■	■	■														■	■		■	■
Norway	■	■	■	■	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■	■	■	■
Peru	■	■	■	■	■	■	■						■	■					■	■	■	■	■	■
Poland	■	■	■	■	■	■	■							■	■			■	■	■	■			
Portugal	■	■	■	■	■	■	■	■	■	■						■	■	■	■	■	■		■	■
Romania	■	■	■	■	■	■										■	■	■	■	■	■	■	■	■

Table A.1. Revenue types collected by the tax administration (continued)

Jurisdiction	Revenue types collected by the tax administration (2017)																										
	Income tax				Value added tax				Other taxes								Social security contributions		Non-tax revenue								
	Individuals		Corporate and other entities		Domestic		Import		Motor vehicle taxes		Real property taxes		Wealth taxes		Estate, inheritance, gift and other taxes						Other taxes on good and services		Excises		Other		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017			
Russia	■	■	■	■	■	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■	■	■	■		
Singapore	■	■	■	■	■	■	■	■	■		■	■			■	■					■	■					
Slovak Republic	■	■	■	■	■	■	■	■	■	■	■									■	■	■	■		■	■	
Slovenia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
South Africa	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Spain	■	■	■	■	■	■	■	■	■								■	■	■	■	■	■					
Sweden	■	■	■	■	■	■					■	■								■	■	■	■			■	■
Switzerland	■	■	■	■	■	■	■	■	■													■	■				
Thailand	■	■	■	■	■	■	■	■	■						■	■	■	■				■	■				
Turkey	■	■	■	■	■	■	■	■	■	■	■	■			■	■	■	■	■	■	■	■	■				
United Kingdom	■	■	■	■	■	■	■	■	■						■	■				■	■	■	■			■	■
United States	■	■	■	■											■	■				■	■					■	■

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■ Yes

1. Hungary: Includes all revenues collected by the national tax and customs administration
2. Iceland: Revenue collection is conducted by the Directorate of Customs – a separate agency – and not by the Directorate of Internal Revenue.

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)	
	2016	2017
Argentina	2 273 037 441	2 842 216 743
Australia	339 855 000	356 483 000
Austria	81 138 100	84 820 500
Belgium	110 581 238	122 928 283
Brazil	1 188 283 684	1 229 593 529
Bulgaria	17 640 861	19 166 327
Canada	399 942 011	404 121 524
Chile	21 275 107 157	22 415 246 121
China (People's Republic of)	16 171 110 660	18 180 067 730
Colombia	112 857 647 726	122 733 471 603
Costa Rica	2 815 124 600	3 022 306 970
Croatia	99 373 042	102 824 276
Cyprus	2 946 389	3 082 127
Czech Republic	738 621 002	802 288 739
Denmark	967 136 456	999 956 305
Estonia	7 320 348	7 844 924
Finland	56 689 200	65 017 500
France	408 136 000	407 383 000
Georgia	8 372 747	9 331 179
Germany	574 020 677	604 218 578
Greece	48 820 516	46 954 944
Hong Kong (China)	291 326 972	290 171 779
Hungary ¹	12 793 057 300	13 401 718 530
Iceland ²	708 129 000	736 373 000
India	7 417 580 000	8 498 010 000
Indonesia	1 105 974 444 187	1 151 028 119 835
Ireland	58 673 109	62 932 290
Israel	274 346 436	301 925 682
Italy	367 742 415	373 476 989
Japan ³	52 618 569 000	52 485 955 000
Kenya	945 629 988	1 065 236 077
Korea	194 322 244 951	216 037 713 886
Latvia	8 014 977	8 619 033
Lithuania	6 928 316	7 366 514
Luxembourg ⁴	12 852 953	13 579 394
Malaysia	113 945 263	123 311 506
Malta	2 611 732	2 942 091
Mexico	3 571 281 134	3 838 070 260
Morocco ⁵	117 164 450	132 195 094
Netherlands	232 062 613	243 947 152
New Zealand	64 283 484	70 086 920

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)	
	2016	2017
Norway	996 406 908	981 082 956
Peru	103 459 596	105 565 246
Poland	275 589 498	318 102 237
Portugal	44 933 339	46 803 823
Romania	190 596 305	206 083 344
Russia	14 482 884 760	23 143 104 146
Singapore	44 770 909	47 028 305
Slovak Republic	13 744 190	14 519 961
Slovenia	14 612 161	15 535 945
South Africa	1 090 477 024	1 167 821 115
Spain	186 246 633	193 950 549
Sweden	2 116 865 227	2 215 551 421
Switzerland	51 174 000	56 881 000
Thailand	1 478 665 183	1 500 947 560
Turkey	579 927 949	674 449 584
United Kingdom	536 860 811	574 948 869
United States	2 907 303 017	2 979 742 266

StatLink  <http://dx.doi.org/10.1787/888933985276>


1. Hungary: Includes all revenues collected by the national tax and customs administration
2. Iceland: Revenue collection is conducted by the Directorate of Customs – a separate agency – and not by the Directorate of Internal Revenue.
3. Japan: The figures for net revenue collected are calculated by deducting the revenue refunded from the gross revenue.
4. Luxembourg: Amounts do not include interest and penalties.
5. Morocco: Amounts do not include interest and penalties.

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	
	2016	2017	2016	2017
Argentina	162 155 579	214 348 520	270 751 575	340 674 453
Australia	187 101 000	193 863 000	74 591 000	81 652 000
Austria	30 903 900	32 055 300	7 431 700	7 903 900
Belgium	43 028 901	44 654 796	13 015 247	18 706 691
Brazil	112 661 641	123 904 268	202 098 224	193 651 045
Bulgaria	2 588 018	2 929 013	1 970 746	2 203 573
Canada	211 812 517	208 878 092	59 574 083	63 137 145
Chile	2 244 884 415	2 636 189 272	9 187 363 145	9 865 831 001
China (People's Republic of)	1 009 404 600	1 196 127 650	2 912 462 590	3 233 742 580
Colombia	10 404 961 051	11 004 827 096	43 858 896 948	46 546 538 894
Costa Rica	414 246 500	446 519 340	742 010 710	843 879 310
Croatia	10 355 793	9 386 931	7 225 013	8 307 028
Cyprus	415 185	455 020	737 574	794 526
Czech Republic	172 379 404	192 825 706	171 147 881	177 364 977
Denmark	551 558 426	566 265 735	56 220 000	65 954 000
Estonia	1 258 729	1 344 420	369 142	365 549
Finland	30 641 700	29 785 900	4 859 400	6 103 600
France	71 788 000	73 024 000	29 989 000	35 715 000
Georgia	2 414 050	2 918 865	1 055 937	756 556
Germany	274 449 677	293 798 672	83 994 346	89 488 661
Greece	7 023 703	7 095 842	3 184 680	3 027 562
Hong Kong (China)	70 308 391	72 875 935	135 574 011	134 031 325
Hungary	1 717 647 000	1 919 964 400	683 095 200	624 944 700
Iceland	151 574 000	164 944 000	64 055 000	80 824 000
India ¹	2 801 010 000	3 405 920 000	4 532 290 000	4 849 240 000
Indonesia ²	5 313 790 324	7 806 580 852	171 596 733 745	208 253 395 807
Ireland	19 173 440	19 971 341	7 351 870	8 200 648
Israel	75 504 264	81 780 601	59 358 059	80 209 559
Italy	151 024 294	152 372 791	30 696 949	30 618 044
Japan ³	17 807 137 000	17 611 066 000	10 827 404 000	10 328 900 000
Kenya	320 852 175	344 775 866	152 406 513	180 162 096
Korea	68 605 514 622	75 169 645 986	52 520 913 741	59 213 637 908
Latvia	1 520 211	1 703 129	419 712	425 617
Lithuania	1 547 832	1 626 751	627 648	631 030
Luxembourg	4 918 378	5 038 929	2 411 836	2 912 269
Malaysia	29 603 465	31 901 566	77 085 752	83 954 950
Malta	707 287	792 532	620 982	704 957
Mexico	725 995 500	800 036 900	700 924 600	769 193 200
Morocco	39 035 968	40 274 913	42 962 199	50 979 999
Netherlands	48 806 748	59 091 556	20 921 866	21 456 340

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	
	2016	2017	2016	2017
New Zealand	33 170 785	35 388 082	13 428 588	15 551 408
Norway	331 271 505	329 267 513	69 348 900	84 228 739
Peru	16 201 774	14 659 708	19 621 014	20 867 219
Poland	48 232 395	52 668 801	26 381 397	29 758 467
Portugal	12 616 132	12 636 753	5 697 297	6 197 581
Romania	27 453 993	29 930 246	15 394 665	14 691 280
Russia	3 017 278 923	3 251 114 818	2 770 152 704	3 289 992 498
Singapore	9 244 265	10 535 172	15 236 234	15 089 250
Slovak Republic	2 678 999	2 877 019	2 706 070	2 559 866
Slovenia	2 085 492	2 205 220	599 462	766 269
South Africa	389 279 702	425 924 067	193 385 300	207 027 293
Spain	72 415 935	77 037 657	21 678 326	23 143 325
Sweden	722 839 912	757 359 373	173 999 008	187 192 048
Switzerland	10 641 000	10 462 000	10 648 000	10 612 000
Thailand	285 296 253	278 228 301	569 530 546	582 589 785
Turkey	96 604 804	112 400 679	42 969 665	52 905 747
United Kingdom	169 400 000	173 800 000	45 500 000	51 100 000
United States	1 446 584 665	1 481 468 674	294 271 001	293 634 315

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1. India: Income tax – individuals includes individuals and all entities other than corporate entities.
2. Indonesia: Income tax – individuals and corporates does not include tax revenues collected through withholding taxes.
3. Japan: The figures for net revenue collected are calculated by deducting the revenue refunded from the gross revenue.

Table A.4. Net revenue collected by the tax administration by tax type – Value added tax and other taxes

Jurisdiction	Net revenue collected by the tax administration (in thousands in local currency)			
	Value added tax		Other taxes	
	2016	2017	2016	2017
Argentina	583 216 936	765 336 287	518 667 098	554 929 406
Australia	54 036 000	56 522 000	23 368 000	23 722 000
Austria	27 055 700	28 346 300	15 746 800	16 515 000
Belgium	28 530 269	30 022 433	22 599 579	23 299 179
Brazil	289 756 418	337 562 058	212 526 989	179 809 350
Bulgaria	5 193 484	5 146 064	487 839	509 071
Canada	36 245 547	39 658 331	16 471 578	17 030 414
Chile	7 263 049 910	7 721 217 505	2 579 809 687	2 192 008 343
China (People's Republic of)	5 304 638 010	7 140 578 360	4 823 898 120	4 003 479 910
Colombia	41 933 389 690	50 679 535 835	16 660 400 037	14 502 569 778
Costa Rica	739 878 650	755 084 800	918 988 740	976 823 520
Croatia	37 903 830	39 560 503	3 053 373	3 114 397
Cyprus	1 185 184	1 273 139	608 446	559 442
Czech Republic	349 459 699	381 434 760	29 084 408	38 465 322
Denmark	197 436 624	206 256 114	154 822 119	154 926 230
Estonia	1 717 543	1 875 815	1 031 209	1 055 865
Finland	14 721 300	14 837 000	4 750 200	13 317 000
France	144 438 000	152 419 000	72 510 000	72 880 000
Georgia	3 118 671	3 896 057	1 666 284	1 586 169
Germany	165 932 433	170 498 469	49 644 221	50 432 776
Greece	13 737 273	14 054 408	19 664 735	18 001 481
Hong Kong (China)			85 444 570	83 264 519
Hungary	3 290 293 300	3 525 269 700	2 812 503 400	3 074 060 630
Iceland	195 776 000	222 479 000	144 804 000	157 825 000
India			84 280 000	242 850 000
Indonesia	395 771 713 828	463 377 808 620	533 292 206 290	471 590 334 556
Ireland	12 439 364	13 278 350	8 988 310	9 306 996
Israel	89 938 000	92 909 000	49 546 113	47 026 522
Italy	87 015 204	88 830 102	99 005 968	101 656 052
Japan ¹	15 864 701 000	16 256 728 000	8 119 327 000	8 289 261 000
Kenya	290 843 418	336 572 343	178 932 550	202 102 150
Korea	21 779 630 816	20 624 912 056	50 374 490 026	60 038 505 931
Latvia	2 018 895	2 187 752	1 093 782	1 154 510
Lithuania	2 957 788	3 262 028	1 499 209	1 613 567
Luxembourg	3 465 610	3 407 069	1 873 427	2 030 119
Malaysia			7 249 866	7 444 391
Malta	608 101	702 798	137 042	153 429
Mexico	791 700 200	816 048 115	497 598 704	464 250 457
Morocco	19 338 494	25 988 402	15 827 789	14 951 780
Netherlands	46 835 120	49 017 313	22 730 196	24 385 376

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

Jurisdiction	Net revenue collected by the tax administration (in thousands in local currency)			
	Value added tax		Other taxes	
	2016	2017	2016	2017
New Zealand	16 440 418	17 899 232	361 902	384 144
Norway	266 172 007	267 289 758	189 188 053	159 412 448
Peru	38 768 378	40 178 790	14 784 182	14 999 840
Poland	126 584 120	156 801 211	74 391 586	78 873 758
Portugal	15 762 142	16 664 601	10 583 911	11 017 892
Romania	44 987 521	46 389 949	32 596 441	32 915 001
Russia	2 808 190 947	3 236 304 371	5 790 438 857	7 419 604 811
Singapore	10 347 372	11 082 015	9 943 038	10 321 868
Slovak Republic	5 418 875	5 957 802	2 740 983	2 904 610
Slovenia	3 272 032	3 504 190	2 375 907	2 398 001
South Africa	281 111 410	289 166 722	206 206 159	221 962 905
Spain	62 845 372	63 647 102	29 307 000	30 122 465
Sweden	405 000 000	425 000 000	164 026 307	165 000 000
Switzerland	22 458 000	22 971 000	7 427 000	12 836 000
Thailand	506 943 261	531 013 828	116 895 123	109 115 646
Turkey	130 822 451	155 679 502	309 531 029	353 463 656
United Kingdom	116 060 811	124 448 869	91 000 000	99 300 000
United States			95 869 263	84 589 699

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1. Japan: VAT includes excise. The figures for net revenue collected are calculated by deducting the revenue refunded from the gross revenue.

Table A.5. 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	
	2016	2017	2016	2017
Argentina	551 018 020	723 546 512	187 228 233	243 381 565
Australia			759 000	724 000
Austria				
Belgium			3 407 242	6 245 184
Brazil	371 240 412	394 666 808		
Bulgaria	7 315 388	8 227 559	85 386	151 047
Canada	71 491 713	71 332 425	4 346 573	4 085 117
Chile				
China (People's Republic of)	1 679 726 340	2 137 476 520	440 981 000	468 662 710
Colombia				
Costa Rica				
Croatia	40 788 305	42 415 647	46 728	39 770
Cyprus				
Czech Republic			16 549 610	12 197 974
Denmark	7 099 287	6 554 226		
Estonia	2 843 679	3 082 757	100 046	120 518
Finland	1 716 600	974 000		
France			89 411 000	73 345 000
Georgia			117 805	173 532
Germany				
Greece			5 210 125	4 775 651
Hong Kong (China)				
Hungary	4 289 518 400	4 257 479 100		
Iceland	85 086 000	88 866 000	66 834 000	21 435 000
India				
Indonesia				
Ireland	9 577 972	10 199 088	1 142 153	1 975 867
Israel				
Italy				
Japan				
Kenya			2 595 332	1 623 622
Korea			1 041 695 746	991 012 005
Latvia	2 544 330	2 793 986	418 047	354 039
Lithuania			295 839	233 138
Luxembourg			183 702	191 008
Malaysia			6 180	10 599
Malta	537 797	587 974	523	401
Mexico			855 062 130	988 541 588
Morocco				
Netherlands	88 398 251	85 433 589	4 370 432	4 562 978

Table A.5. 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	
	2016	2017	2016	2017
New Zealand			881 791	864 054
Norway	134 150 772	134 436 357	6 275 671	6 448 141
Peru	13 233 800	13 713 092	850 448	1 146 597
Poland				
Portugal			273 857	286 996
Romania	61 422 400	71 836 400	8 741 285	10 320 468
Russia ¹	480 838	5 799 860 433	96 342 491	146 227 215
Singapore				
Slovak Republic			199 263	220 664
Slovenia	6 184 752	6 561 443	94 516	100 822
South Africa	16 751 065	17 826 762	3 743 388	5 913 366
Spain				
Sweden	651 000 000	681 000 000		
Switzerland				
Thailand				
Turkey				
United Kingdom	112 000 000	122 500 000	2 900 000	3 800 000
United States	1 070 578 088	1 120 049 578		

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1. Russia: Until 2016, the Federal Tax Service (FTS) administered the now defunct unified social tax. Since 2017, the FTS administers social security contributions.

Table A.6. 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)					
	VAT (gross domestic)		VAT (gross import)		VAT refunds	
	2016	2017	2016	2017	2016	2017
Argentina	406 119 826	542 114 799	183 029 110	243 727 488	5 932 000	20 506 000
Australia	108 205 000	113 222 000			54 169 000	56 700 000
Austria	39 492 819	40 657 354	331 843	300 476	12 768 962	12 611 530
Belgium	41 809 169	44 519 503	485 691	463 098	13 764 591	14 960 168
Brazil	236 703 793	275 862 717	55 761 208	62 336 157	2 708 583	636 816
Bulgaria	10 779 799	11 390 982			5 586 315	6 244 918
Canada	36 245 547	39 658 331				
Chile	13 386 245 910	13 814 293 069			6 123 196 000	6 093 075 564
China (People's Republic of)	4 083 043 650	5 612 576 710	1 221 594 360	1 528 001 650		
Colombia	30 668 458 505	37 516 759 192	15 016 895 201	17 151 861 541	3 751 964 016	3 989 084 898
Costa Rica	739 878 650	755 084 800				
Croatia	47 159 542	50 383 512			9 255 712	10 823 009
Cyprus	1 378 181	1 532 867			192 997	259 728
Czech Republic	648 569 939	692 236 266			299 110 240	310 801 506
Denmark	197 436 624	206 256 114				
Estonia	1 725 758	1 887 987			8 215	12 172
Finland	26 398 000	28 325 400			11 676 700	13 488 400
France	186 983 000	198 290 000	9 739 000	7 461 000	52 284 000	53 332 000
Georgia	929 740	1 232 310	2 356 653	2 890 303	167 722	226 556
Germany	D	D			D	D
Greece	12 917 882	13 286 572	2 091 914	2 503 860	1 272 523	1 736 024
Hong Kong (China)						
Hungary	5 311 441 400	5 880 687 200	246 396 600	264 518 100	2 267 544 700	2 619 935 600
Iceland	59 964 000	82 182 000	150 824 000	157 433 000	15 012 000	17 136 000
India						
Indonesia	336 202 785 536	384 018 867 805	122 829 683 530	149 038 967 341	63 260 755 238	69 680 026 526
Ireland	14 979 474	16 138 216	1 577 150	1 765 135	4 117 260	4 625 001
Israel	79 032 000	84 105 000	42 050 000	41 033 000	31 144 000	32 229 000
Italy	112 706 000	116 256 000			25 690 796	27 425 898
Japan ¹	21 296 942 000	21 927 364 000			5 432 241 000	5 670 636 000
Kenya	174 050 916	206 545 137	131 473 446	143 491 206	14 680 944	13 464 000
Korea	27 106 388 589	26 449 584 780	34 721 815 227	40 637 390 276	40 048 573 000	46 462 063 000
Latvia	2 740 919	3 036 846	65 057	65 041	787 081	914 135
Lithuania	3 906 407	4 285 978			948 619	1 023 950
Luxembourg ²	4 832 586	5 000 706			1 366 976	1 593 637
Malaysia						
Malta	780 379	865 364			172 278	162 566
Mexico	858 690 300	978 929 300	486 482 300	524 562 600	553 472 400	687 443 785
Morocco	24 650 798	30 176 050			5 312 304	4 187 648
Netherlands	74 140 947	77 592 557			27 305 827	28 575 244

Table A.6. 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)					
	VAT (gross domestic)		VAT (gross import)		VAT refunds	
	2016	2017	2016	2017	2016	2017
New Zealand	27 598 507	29 650 616			11 158 089	11 751 384
Norway	252 561 023	351 418 288	139 720 205	13 245 794	126 109 221	97 374 324
Peru	31 040 164	32 114 234	21 652 327	22 528 603	13 924 113	14 464 047
Poland	209 845 436	227 892 689	10 319 886	11 679 107	93 581 202	82 770 585
Portugal	19 235 769	20 467 744	1 589 507	1 871 117	5 063 134	5 674 260
Romania	59 953 813	60 935 284			14 966 292	14 545 335
Russia	D	D	150 795 657	166 376 156	D	D
Singapore	13 919 003	14 300 218	5 449 153	5 281 352	9 020 784	8 499 555
Slovak Republic	8 947 511	9 590 891	2 503 459	2 677 835	6 032 095	6 310 924
Slovenia	4 678 215	5 248 207	499 148	134 464	1 905 331	1 878 481
South Africa	297 356 240	321 415 449	150 805 517	149 323 565	167 050 347	181 572 292
Spain	71 558 429	73 568 473	13 672 915	14 599 281	22 385 972	24 520 652
Sweden ³	1 821 000 000	1 945 000 000			1 416 000 000	1 520 000 000
Switzerland	21 059 000	21 379 000	10 142 000	10 514 000	8 743 000	8 922 000
Thailand	445 047 493	446 874 815	271 336 201	295 374 830	209 440 433	211 235 817
Turkey	53 986 875	55 583 786	76 835 576	100 095 716		
United Kingdom	170 165 440	178 770 164	25 746 126	28 043 028	79 850 755	82 364 323
United States						

StatLink  <http://dx.doi.org/10.1787/888933985352>

D: Data not available


1. Japan: VAT includes excise.
2. Luxembourg: VAT (gross domestic) includes VAT on import.
3. Sweden: VAT (gross domestic) includes VAT on import.

Table A.7. Institutional framework

Jurisdiction	Institutional framework		If USBB					
			Type of board		No. of board members			
					Total		From private sector	
2016	2017	2016	2017	2016	2017	2016	2017	
Argentina	USB	USB	AB	AB	8	8	D	D
Australia	USB	USB						
Austria	SADMIN	SADMIN						
Belgium	MADMIN	MADMIN						
Brazil	SADMIN	SADMIN						
Bulgaria	USB	USB	DB	DB	5	5	0	0
Canada	USB	USB	DB	DB	15	15	14	14
Chile	USB	USB						
China (People's Republic of)	OIA	OIA						
Colombia	USB	USB						
Costa Rica	MADMIN	MADMIN						
Croatia	SADMIN	SADMIN						
Cyprus	SADMIN	SADMIN						
Czech Republic	USB	USB						
Denmark	MADMIN	MADMIN						
Estonia	USB	USB						
Finland	USB	USB						
France	SADMIN	SADMIN						
Georgia	USB	USB						
Germany	OIA	OIA						
Greece	USB	USB		DB		5		0
Hong Kong (China)	SADMIN	SADMIN						
Hungary	USB	USB						
Iceland	USB	USB						
India	SADMIN	SADMIN						
Indonesia	SADMIN	SADMIN						
Ireland	USB	USB						
Israel	USB	USB						
Italy	USB	USB						
Japan	USB	USB						
Kenya	USB	USB	DB	DB	10	10	6	6
Korea	USB	USB						
Latvia	USB	USB						
Lithuania	USB	USB						
Luxembourg	MADMIN	MADMIN						
Malaysia	USB	USB	DB	DB	8	8	3	3
Malta	MADMIN	MADMIN						
Mexico	USB	USB	AB	AB	7	7	3	3
Morocco	SADMIN	SADMIN						

Table A.7. Institutional framework (continued)

Jurisdiction	Institutional framework		If USBB						
			Type of board		No. of board members				
					Total		From private sector		
2016	2017	2016	2017	2016	2017	2016	2017		
Netherlands	SDMIN	SDMIN							
New Zealand	USB	USB							
Norway	USB	USB							
Peru	USBB	USBB	AB	AB	4	4	0	0	
Poland	MDMIN	MDMIN							
Portugal	SDMIN	SDMIN							
Romania	USB	USB							
Russia	USB	USB							
Singapore	USBB	USBB	DB	DB	9	9	6	6	
Slovak Republic	USB	USB							
Slovenia	USB	USB							
South Africa	USB	USB							
Spain	USBB	USBB	DB	DB	16	16	0	0	
Sweden	USBB	USBB	AB	AB	7	7	0	0	
Switzerland	SDMIN	SDMIN							
Thailand	SDMIN	SDMIN							
Turkey	USB	USB							
United Kingdom	USBB	USBB	AB	AB	15	10	6	6	
United States	SDMIN	SDMIN							

StatLink  <http://dx.doi.org/10.1787/888933985371>

AB: Advisory board

D: Data not available

DB: Decision-making board

MDMIN: Multiple directorates in ministry

OIA: Other institutional arrangement

SDMIN: Single directorate in ministry

USB: Unified semi-autonomous body


USBB: Unified semi-autonomous body with board

Table A.8. Administration of customs and social security contributions

Jurisdiction	Administration administrators							
	Customs		Social security contributions (SSC)		If no, is ...			
	2016	2017	2016	2017	Assistance provided to SSC agencies		There a plan underway for integrating the collection of SSC	
					2016	2017	Plan underway	
2016	2017	2016	2017	2016	2017	2016	2017	
Argentina	■	■	□	□	■	■	D	D
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	□	□	□	□	□	□	□	□

Table A.8. Administration of customs and social security contributions (continued)

Jurisdiction	Administration administrators							
	Customs		Social security contributions (SSC)		If no, is ...			
	2016	2017	2016	2017	Assistance provided to SSC agencies		There a plan underway for integrating the collection of SSC	
					2016	2017	Plan underway	
2016	2017	2016	2017	2016	2017	2016	2017	
Malta	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mexico	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Morocco	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Netherlands	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
New Zealand	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Norway	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Peru	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
Poland ¹	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Portugal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Romania	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
Russia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	
Singapore	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Slovak Republic	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Slovenia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
South Africa	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Spain	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sweden	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
Switzerland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Thailand	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Turkey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
United Kingdom	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
United States	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				

StatLink  <http://dx.doi.org/10.1787/888933985390>

■ Yes

□ No

D: Data not available


1. Poland: As of 1 March 2017, the tax administration, fiscal control and customs service merged to form the National Revenue Administration.

Table A.9. Nature of assistance provided to SSC agencies

Jurisdiction	Where assistance is provided to SSC agencies, nature of activities undertaken									
	Verification of taxpayer liabilities		Provision of information on non-compliance		Collection of SSC arrears		Collection of SSC on behalf of agency		Other	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.9. Nature of assistance provided to SSC agencies (continued)

Jurisdiction	Where assistance is provided to SSC agencies, nature of activities undertaken									
	Verification of taxpayer liabilities		Provision of information on non-compliance		Collection of SSC arrears		Collection of SSC on behalf of agency		Other	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco										
Netherlands										
New Zealand										
Norway	■	■			■	■	■	■		
Peru										
Poland			■	■	■	■				
Portugal										
Romania										
Russia										
Singapore	■	■								
Slovak Republic	■	■								
Slovenia										
South Africa									■	■
Spain			■	■						
Sweden										
Switzerland										
Thailand										
Turkey										
United Kingdom										
United States										

StatLink  <http://dx.doi.org/10.1787/888933985409>


■ Yes

Table A.10. Other functions administered by the tax administration

Jurisdiction	Other functions administered by the tax administration																			
	Welfare benefits		Child support		Property valuation		Student loans		Population register		Retirement savings		Lotteries, gambling, gaming, casinos		Maintaining government's property register		Motor vehicle register		Other	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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 ¹	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	■	■	☐	☐	☐	☐	☐	☐
Iceland	■	■	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
India	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Indonesia	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Ireland	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Israel	■	■	☐	☐	■	■	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	■	■
Italy	☐	☐	☐	☐	■	■	☐	☐	☐	☐	☐	☐	☐	☐	■	■	☐	☐	■	■
Japan	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	■	■
Kenya	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	■	■	☐	☐	☐	☐	■	■
Korea	☐	☐	☐	☐	☐	☐	■	■	☐	☐	☐	☐	■	■	☐	☐	☐	☐	☐	☐
Latvia	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	■	■
Lithuania	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	■	■	☐	☐	☐	☐	■	■
Luxembourg	☐	☐	☐	☐	■	■	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	■	■
Malaysia	■	■	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
Malta	☐	☐	☐	☐	■	■	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

Table A.10. Other functions administered by the tax administration (continued)

Jurisdiction	Other functions administered by the tax administration																				
	Welfare benefits		Child support		Property valuation		Student loans		Population register		Retirement savings		Lotteries, gambling, gaming, casinos		Maintaining government's property register		Motor vehicle register		Other		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Mexico	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Morocco	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Netherlands	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
New Zealand	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Norway	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Peru	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Poland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Portugal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Romania	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Russia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Singapore	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Slovak Republic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Slovenia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
South Africa	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Spain	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sweden	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Switzerland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Thailand	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Turkey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
United Kingdom	<input checked="" type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
United States	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

StatLink  <http://dx.doi.org/10.1787/888933985428>

- Yes
 No


1. Hungary: As of 1 July 2017, the function of controlling of lotteries and gambling has moved from the tax administration to a separate authority which has been set-up for this purpose.

Table A.11. Organisational structure

Jurisdiction	Organisational structure	
	Main criteria	
	2016	2017
Argentina	F	F
Australia	F	F
Austria	T	T
Belgium	TP	TP
Brazil	F	F
Bulgaria	F	F
Canada	F	F
Chile	F	F
China (People's Republic of)	T	T
Colombia	F	F
Costa Rica	F	F
Croatia	O	O
Cyprus	O	O
Czech Republic	T	T
Denmark	O	O
Estonia	F	F
Finland	TP	TP
France	T	T
Georgia	F	F
Germany	T	T
Greece	F	F
Hong Kong (China)	F	F
Hungary	F	F
Iceland	T	T
India	F	F
Indonesia	F	F
Ireland	TP	TP
Israel	T	T
Italy ¹	F	F
Japan	O	O
Kenya	TP	TP
Korea	F	F
Latvia	F	F
Lithuania	F	F
Luxembourg	T	T
Malaysia	F	F
Malta	T	T
Mexico	F	F
Morocco	TP	TP
Netherlands	TP	TP

Table A.11. **Organisational structure** (continued)

Jurisdiction	Organisational structure	
	Main criteria	
	2016	2017
New Zealand ²	F	F
Norway	F	F
Peru	F	F
Poland	TP	TP
Portugal	F	F
Romania	F	F
Russia	F	F
Singapore	O	O
Slovak Republic	F	F
Slovenia	F	F
South Africa	O	O
Spain	F	F
Sweden	F	F
Switzerland	T	T
Thailand	F	T
Turkey	T	T
United Kingdom	T	T
United States	TP	TP

StatLink  <http://dx.doi.org/10.1787/888933985447>

T: Tax type
F: Function
TP: Taxpayer
O: Other


1. Italy: As of February 2018, the organisational structure moved from a functional approach to a model based on taxpayer segments.
2. New Zealand: In February 2018, Inland Revenue's organisational structure changed to being based on customer segments.

Table A.12. Location of most of the staff performing tax administration operational activities

Location of most of the staff performing tax administration operational activities																
Jurisdiction	Registration		Return filing/ payment processing		Debt collection enforcement work		Managing tax fraud/serious tax evasion cases		Managing taxpayer appeals/ disputes		Audit/ verification work		Managing telephone enquiries		Support tax intermediaries	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	R	R	C	C	R	R	R	R	R	R	R	R	C	C	NA	NA
Australia	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Austria	L	L	L	L	L	L	C	C	L	L	L	L	L	L	C	C
Belgium	L	L	C	C	L	L	R	R	C	C	L	L	L	L	L	L
Brazil	L	L	C	C	L	L	L	L	R	R	L	L	C	C	L	L
Bulgaria	L	L	L	L	R	R	R	R	R	R	R	R	C	C	NA	NA
Canada	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Chile	C	C	C	C	NA	NA	R	R	L	L	R	R	C	C	R	R
China (People's Republic of)	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L
Colombia	L	L	L	L	L	L	C	C	L	L	L	L	C	C	C	C
Costa Rica	C	C	C	C	R	R	C	C	R	R	R	R	C	C	R	R
Croatia	L	L	L	L	R	R	C	C	C	C	R	R	C	C	C	C
Cyprus	L	L	L	L	L	L	C	C	L	L	L	L	L	L	C	C
Czech Republic	L	L	L	L	L	L	C	C	R	R	L	L	NA	NA	C	C
Denmark	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C
Estonia	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C
Finland	L	L	L	L	L	L	L	L	L	L	L	L	L	L	NA	NA
France	L	L	L	L	L	L	C	C	L	L	L	L	L	L	L	L
Georgia	L	L	L	L	C	C	NA	NA	C	C	C	C	C	C	NA	NA
Germany	R	R	R	R	R	R	R	R	R	R	R	R	R	R	NA	NA
Greece	L	L	C	C	L	L	R	R	C	C	L	L	C	C	L	L
Hong Kong (China)	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C
Hungary	L	L	L	L	L	L	C	C	C	C	L	L	L	L	L	L
Iceland	C	C	C	C	NA	NA	C	C	C	C	C	C	R	R	C	C
India	L	L	L	L	L	L	L	L	R	R	L	L	C	C	C	C
Indonesia	L	L	L	L	L	L	C	C	R	R	L	L	C	C	C	C
Ireland	R	R	L	L	C	C	C	C	L	L	L	L	L	L	L	L
Israel	L	L	L	L	L	L	R	R	L	L	L	L	C	C	L	L
Italy	L	L	L	L	L	L	C	C	L	L	L	L	R	R	R	R
Japan	L	L	L	L	L	L	R	R	R	R	L	L	R	R	L	L
Kenya	R	R	R	R	C	C	C	C	C	C	R	R	R	R	C	C
Korea	L	L	L	L	L	L	R	R	R	R	R	R	L	L	L	L
Latvia	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C
Lithuania	C	C	C	C	C	C	C	C	C	C	R	R	C	C	C	C
Luxembourg	L	L	C	C	C	C	C	C	C	C	C ¹	C ¹	C	C	NA	NA
Malaysia	L	L	C	C	L	L	C	C	C	C	L	L	L	L	L	L
Malta	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C

Table A.12. Location of most of the staff performing tax administration operational activities (continued)

Jurisdiction	Location of most of the staff performing tax administration operational activities															
	Registration		Return filing/ payment processing		Debt collection enforcement work		Managing tax fraud/serious tax evasion cases		Managing taxpayer appeals/ disputes		Audit/ verification work		Managing telephone enquiries		Support tax intermediaries	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Mexico	L	L	L	L	L	L	L	L	L	L	L	L	R	R	NA	NA
Morocco	L	L	L	L	L	L	R	R	L	L	R	R	C	C	C	C
Netherlands	C	C	C	C	R	R	C	C	R	R	L	L	C	C	C	C
New Zealand	C	C	C	C	R	R	C	C	C	C	R	R	C	C	C	C
Norway	L	L	L	L	R	R	R	R	R	R	R	R	C	C	R	R
Peru	L	L	L	L	R	R	C	C	R	R	R	R	C	C	L	L
Poland	R	R	R	R	R	R	R	R	R	R	R	R	R	R	NA	NA
Portugal	C	C	C	C	L	L	C	C	C	C	R	R	C	C	C	C
Romania	L	L	L	L	L	L	C	C	R	R	L	L	R	R	L	L
Russia	L	L	L	L	L	L	R	R	R	R	L	L	C	C	NA	NA
Singapore	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C
Slovak Republic	L	L	L	L	L	L	C	C	L	L	L	L	C	C	C	C
Slovenia	C	C	C	C	L	L	C	C	L	L	C	C	L	L	C	C
South Africa	L	L	L	L	L	L	C	C	R	R	R	R	R	R	L	L
Spain	R	R	R	R	R	R	C	C	R	R	R	R	C	C	C	C
Sweden	R	R	R	R	R	R	R	R	R	R	L	L	L	L	NA	NA
Switzerland	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C
Thailand	L	L	L	L	L	L	C	C	R	R	L	L	C	C	L	L
Turkey	C	C	L	L	L	L	R	R	L	L	C	C	C	C	L	L
United Kingdom	R	R	C	C	C	C	C	C	C	C	C	C	C	C	C	C
United States	NA	NA	R	R	L	L	R	R	R	R	L	L	L	L	C	C

StatLink  <http://dx.doi.org/10.1787/888933985466>**C:** Centralised**L:** Localised**R:** Regionalised**NA:** Activity does not exist

1. Luxembourg: As regards audit/verification work, for indirect taxes most of the staff is localised.

Table A.13. Tax policy advice


Jurisdiction	Tax policy advice										
	Advice provided		If yes, type of advice provided								
	2016	2017	Advice on broad legislative issues		Description		Advice on administrative issues		Description		
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	<input type="checkbox"/>	<input type="checkbox"/>									
Australia	■	■	<input type="checkbox"/>	<input type="checkbox"/>				■	■	Before and after enactment	Before and after enactment
Austria	■	■	■	■	Provided jointly	Provided jointly		■	■	Before enactment	Before enactment
Belgium	■	■	■	■	Main provider	Main provider		■	■	Before and after enactment	Before and after enactment
Brazil	■	■	■	■	Main provider	Main provider		■	■	Before enactment	Before enactment
Bulgaria	■	■	■	■	Provided jointly	Provided jointly		■	■	Before and after enactment	Before and after enactment
Canada	<input type="checkbox"/>	<input type="checkbox"/>									
Chile	■	■	■	■	Provided jointly	Provided jointly		■	■	Before and after enactment	Before and after enactment
China (People's Republic of)	■	■	■	■	Provided jointly	Provided jointly		■	■	Before and after enactment	Before and after enactment
Colombia	■	■	■	■	Main provider	Main provider		■	■	Before and after enactment	Before and after enactment
Costa Rica	<input type="checkbox"/>	<input type="checkbox"/>									
Croatia	■	■	■	■	Provided jointly	Provided jointly		■	■	Before and after enactment	Before and after enactment
Cyprus	■	■	■	■	Provided jointly	Provided jointly		■	■	Before and after enactment	Before and after enactment
Czech Republic	<input type="checkbox"/>	<input type="checkbox"/>									
Denmark	■	■	<input type="checkbox"/>	<input type="checkbox"/>				■	■	After enactment	After enactment
Estonia	■	■	■	■	Provided jointly	Provided jointly		■	■	Before and after enactment	Before and after enactment
Finland	■	■	■	■	Provided jointly	Provided jointly		■	■	Before enactment	Before enactment
France	■	■	■	■	Provided jointly	Provided jointly		■	■	Before enactment	Before enactment
Georgia	■	■	■	■	Provided jointly	Provided jointly		■	■	Before and after enactment	Before and after enactment
Germany	■	■	■	■	Provided jointly	Provided jointly		■	■	Before enactment	Before enactment
Greece	■	■	<input type="checkbox"/>	<input type="checkbox"/>				■	■	Before and after enactment	Before and after enactment
Hong Kong (China)	■	■	■	■	Provided jointly	Provided jointly		■	■	Before and after enactment	Before and after enactment
Hungary	■	■	■	■	Provided jointly	Provided jointly		■	■	Before and after enactment	Before and after enactment
Iceland	■	■	■	■	Provided jointly	Provided jointly		■	■	Before and after enactment	Before and after enactment
India	■	■	■	■	Provided jointly	Provided jointly		■	■	Before and after enactment	Before and after enactment
Indonesia	■	■	■	■	Provided jointly	Provided jointly		■	■	Before and after enactment	Before and after enactment

Table A.13. Tax policy advice (continued)

Jurisdiction	Tax policy advice									
	Advice provided		If yes, type of advice provided							
			Advice on broad legislative issues		Description		Advice on administrative issues		Description	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Ireland	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Israel	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Italy	■	■	□	□			■	■	Before and after enactment	Before and after enactment
Japan	□	□								
Kenya	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Korea	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Latvia	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Lithuania	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Luxembourg	■	■	■	■	Provided jointly	Provided jointly	□	□		
Malaysia	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Malta	■	■	■	■	Main provider	Main provider	■	■	Before and after enactment	Before and after enactment
Mexico	■	■	■	■	Provided jointly	Provided jointly	□	□		
Morocco	■	■	■	■	Provided jointly	Provided jointly	□	□		
Netherlands	■	■	□	□			■	■	Before and after enactment	Before and after enactment
New Zealand	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Norway	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Peru	■	■	■	■	Provided jointly	Provided jointly	□	□		
Poland	■	■	■	■	Provided jointly	Provided jointly	■	■	Before enactment	Before enactment
Portugal	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Romania	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Russia	□	□								
Singapore	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Slovak Republic	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Slovenia	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
South Africa	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment

Table A.13. Tax policy advice (continued)

Jurisdiction	Tax policy advice									
	Advice provided		If yes, type of advice provided							
			Advice on broad legislative issues		Description		Advice on administrative issues		Description	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Spain	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Sweden	■	■	■	■	Provided jointly	Provided jointly	■	■	Before enactment	Before enactment
Switzerland	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Thailand	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
Turkey	■	■	■	■	Main provider	Main provider	■	■	Before and after enactment	Before and after enactment
United Kingdom	■	■	■	■	Provided jointly	Provided jointly	■	■	Before and after enactment	Before and after enactment
United States	□	□								

StatLink  <http://dx.doi.org/10.1787/888933985485>

- Yes
□ No

After enactment: Administration provides advice after enactment of legislation

Before and after enactment: Administration provides advice both before and after enactment of legislation

Before enactment: Administration provides advice before enactment of legislation

Main provider: Administration is the main source for providing advice

Provided exceptionally: Administration provides advice in exceptional circumstances


Provided jointly: Administration provides advice jointly with other government functions (e.g.MOF)

Table A.14. Authority of the administration

Jurisdiction	Delegated authority that can be exercised by the administration without requiring external approval							
	Design internal structure		Exercise discretion over operating budget		Exercise discretion over capital budget		Set performance standards	
	2016	2017	2016	2017	2016	2017	2016	2017
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.14. Authority of the administration (continued)

Jurisdiction	Delegated authority that can be exercised by the administration without requiring external approval							
	Design internal structure		Exercise discretion over operating budget		Exercise discretion over capital budget		Set performance standards	
	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	■	■	■	■	■	■	■	■
Netherlands	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■
Peru	■	■	□	□	□	□	■	■
Poland	■	■	■	■	■	■	■	■
Portugal	■	■	■	■	■	■	■	■
Romania	■	■	■	■	■	■	■	■
Russia	■	■	□	□	□	□	■	■
Singapore	■	■	■	■	■	■	■	■
Slovak Republic	■	■	□	□	□	□	■	■
Slovenia	■	■	■	■	□	□	■	■
South Africa	■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■	■	■
Switzerland	■	■	□	□	□	□	■	■
Thailand	□	□	□	□	□	□	■	■
Turkey	□	□	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■

StatLink  <http://dx.doi.org/10.1787/888933985504>

■ Yes


□ No

Table A.15. Performance standards – Part 1

Jurisdiction	Availability of performance standards and the extent to which they are met									
	Processing PIT returns and refunds		Processing VAT returns and refunds		Sending a substantive response to a written request		Dealing with face-to-face enquiries		Answering telephone calls	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	MM	MM	MM	MM	PM	PM	PM	PM	MM	MM
Australia	MM	MM	NS	NS	NS	NS	NS	NS	MM	MM
Austria	MM	MM	MM	MM	MM	MM	NS	NS	MM	MM
Belgium	MM	MM	MM	MM	NS	NS	NS	NS	NS	NS
Brazil	PM	PM	PM	PM	MM	MM	MM	MM	MM	MM
Bulgaria	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Canada	MM	MM	MM	MM	MM	MM	NS	NS	MM	MM
Chile	MM	MM	MM	MM	PM	PM	MM	MM	MM	MM
China (People's Republic of)	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Colombia	MM	MM	MM	MM	PM	PM	MM	MM	MM	MM
Costa Rica										
Croatia	MM	MM	MM	MM	NS	NS	NS	NS	NS	NS
Cyprus	PM	PM	MM	MM	NS	NS	NS	NS	NS	NS
Czech Republic	MM	MM	MM	MM	MM	MM	MM	MM	NS	NS
Denmark	MM	MM	MM	MM	MM	MM	NS	NS	MM	MM
Estonia	MM	MM	MM	MM	MM	MM	NS	MM	MM	MM
Finland	MM	MM	PM	PM	NS	NS	NS	NS	MM	MM
France	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Georgia	NS	NS	NS	NS	NS	NS	NS	NS	NS	NS
Germany	MM	MM	MM	MM	NS	NS	NS	NS	NS	NS
Greece	PM	PM	MM	MM	MM	MM	NS	NS	MM	MM
Hong Kong (China)	MM	MM	NS	NS	MM	MM	MM	MM	MM	MM
Hungary	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Iceland	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
India	MM	MM	NS	NS	MM	MM	MM	MM	MM	MM
Indonesia	MM	MM	MM	MM	NS	PM	MM	MM	MM	MM
Ireland	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Israel	MM	MM	MM	MM	MM	MM	NS	NS	PM	PM
Italy	MM	MM	MM	MM	MM	MM	NS	NS	MM	MM
Japan	MM	MM	NS	NS	MM	MM	MM	MM	MM	MM
Kenya	MM	MM	PM	PM	PM	PM	MM	MM	MM	MM
Korea	MM	MM	MM	MM	PM	PM	PM	PM	PM	PM
Latvia	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Lithuania	MM	MM	MM	MM	MM	MM	MM	MM	PM	PM
Luxembourg	MM	MM	MM	MM	MM	MM	NS	NS	NS	NS
Malaysia	MM	MM	NS	NS	MM	MM	MM	MM	MM	MM
Malta	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Mexico	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Morocco	MM	MM	MM	MM	NS	NS	MM	MM	MM	MM

Table A.15. Performance standards – Part 1 (continued)

Jurisdiction	Availability of performance standards and the extent to which they are met									
	Processing PIT returns and refunds		Processing VAT returns and refunds		Sending a substantive response to a written request		Dealing with face-to-face enquiries		Answering telephone calls	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	MM	MM	MM	MM	NS	NS	MM	MM	PM	MM
New Zealand	MM	MM	MM	MM	MM	MM	NS	NS	MM	PM
Norway	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Peru	MM	PM	MM	PM	MM	MM	MM	MM	MM	MM
Poland	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Portugal	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Romania	MM	MM	MM	MM	MM	MM	PM	PM	PM	PM
Russia	MM	MM	MM	MM	MM	MM	MM	MM	PM	PM
Singapore	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Slovak Republic	MM	MM	NS	NS	NS	NS	MM	MM	NS	NS
Slovenia	MM	MM	MM	MM	MM	MM	PM	PM	PM	PM
South Africa	PM	PM	PM	PM	NM	NM	MM	MM	MM	MM
Spain	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Sweden	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Switzerland	NS	NS	NS	NS	NS	NS	NS	NS	NS	NS
Thailand	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Turkey	NS	NS	PM	PM	PM	PM	MM	MM	MM	MM
United Kingdom	MM	MM	MM	MM	MM	MM	NS	NS	PM	PM
United States	MM	MM	NS	NS	MM	MM	MM	MM	MM	MM

StatLink  <http://dx.doi.org/10.1787/888933985523>

NS: No standard (this includes situations where a function or tax type does not exist)

NM: Not met

PM: Partially met

MM: Mostly met

Table A.16. Performance standards – Part 2

Jurisdiction	Availability of performance standards and the extent to which they are met									
	Resolving taxpayers' complaints		Collecting outstanding tax returns		Collecting outstanding debt		Resolving tax dispute cases via administrative review		Completion of audits within agreed timeframes	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	MM	MM	MM	MM	MM	MM	MM	MM	PM	PM
Australia	MM	MM	MM	MM	MM	MM	MM	MM	NS	NS
Austria	NS	NS	NS	NS	MM	MM	NS	NS	NS	NS
Belgium	MM	MM	MM	MM	MM	MM	NS	NS	MM	MM
Brazil	MM	MM	MM	MM	PM	PM	PM	PM	MM	MM
Bulgaria	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Canada	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Chile	MM	MM	NS	NS	NS	NS	MM	MM	MM	MM
China (People's Republic of)	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Colombia	PM	PM	MM	MM	PM	PM	MM	MM	NS	NS
Costa Rica										
Croatia	PM	PM	PM	PM	PM	PM	PM	PM	NS	NS
Cyprus	NS	NS	PM	PM	PM	PM	MM	MM	PM	PM
Czech Republic	NS	NS	MM	MM	MM	MM	MM	MM	MM	MM
Denmark	MM	MM	PM	PM	NM	NM	PM	PM	MM	MM
Estonia	MM	MM	NS	NS	NS	NS	NS	NS	MM	MM
Finland	NS	NS	NS	NS	MM	MM	MM	MM	MM	MM
France	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Georgia	NS	NS	NS	NS	NS	NS	NS	NS	NS	NS
Germany	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Greece	NS	NS	MM	MM	MM	MM	MM	MM	NS	NS
Hong Kong (China)	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Hungary	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Iceland	MM	MM	MM	MM	NS	NS	MM	MM	MM	MM
India	MM	MM	MM	MM	PM	PM	PM	PM	MM	MM
Indonesia	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Ireland	MM	MM	MM	MM	MM	MM	MM	MM	NS	NS
Israel	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Italy	MM	MM	NS	NS	NS	NS	NS	NS	MM	MM
Japan	MM	MM	NS	NS	NS	NS	MM	MM	NS	NS
Kenya	PM	PM	PM	PM	PM	PM	PM	PM	PM	PM
Korea	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Latvia	MM	MM	MM	MM	PM	PM	NS	NS	MM	MM
Lithuania	MM	MM	MM	MM	MM	MM	MM	MM	PM	PM
Luxembourg	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Malaysia	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Malta	MM	MM	PM	MM	MM	MM	MM	MM	MM	MM
Mexico	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM

Table A.16. Performance standards – Part 2 (continued)

Jurisdiction	Availability of performance standards and the extent to which they are met									
	Resolving taxpayers' complaints		Collecting outstanding tax returns		Collecting outstanding debt		Resolving tax dispute cases via administrative review		Completion of audits within agreed timeframes	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Netherlands	MM	MM	MM	MM	MM	MM	NM	NM	NS	NS
New Zealand	PM	PM	MM	MM	MM	MM	MM	MM	MM	MM
Norway	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Peru	MM	MM	NM	MM	NM	MM	MM	MM	MM	MM
Poland	MM	MM	MM	MM	PM	PM	NS	NS	MM	MM
Portugal	MM	MM	MM	MM	MM	MM	MM	MM	NS	NS
Romania	MM	MM	PM	PM	PM	PM	MM	MM	MM	MM
Russia	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Singapore	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Slovak Republic	NS	NS	MM	MM	MM	MM	NS	NS	MM	MM
Slovenia	MM	MM	PM	PM	PM	PM	PM	PM	PM	PM
South Africa	PM	PM	NM	NM	NM	NM	NM	NM	NM	NM
Spain	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Sweden	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Switzerland	NS	NS	NS	NS	NS	NS	NS	NS	NS	NS
Thailand	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
Turkey	MM	MM	PM	PM	PM	PM	NS	NS	MM	MM
United Kingdom	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM
United States	MM	MM	MM	MM	MM	MM	MM	MM	MM	MM



StatLink  <http://dx.doi.org/10.1787/888933985542>**NS:** No standard (this includes situations where a function or tax type does not exist)**NM:** Not met**PM:** Partially met**MM:** Mostly met

Table A.17. Selected management practices – Strategic plan, business plan and service delivery

Jurisdiction	Selected management practices of the administration													
	Strategic plan				Annual business plan				Formal set of service delivery standards					
	Prepared		Made public		Prepared		Made public		Prepared		Made public		Results published	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.17. Selected management practices – Strategic plan, business plan and service delivery (continued)

Jurisdiction	Selected management practices of the administration													
	Strategic plan				Annual business plan				Formal set of service delivery standards					
	Prepared		Made public		Prepared		Made public		Prepared		Made public		Results published	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	■	■	■	■	■	■	□	□	■	■	■	■	■	■
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	□	□	■	■	■	■	□	□
Peru	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Poland	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Romania	■	■	■	■	■	■	□	□	■	■	■	■	■	■
Russia	■	■	■	■	□	□			■	■	■	■	■	■
Singapore	■	■	□	□	■	■	□	□	■	■	■	■	■	■
Slovak Republic	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Slovenia	■	■	■	■	■	■	□	□	□	□				
South Africa	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Switzerland	■	■	□	□	□	□			□	□				
Thailand	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Turkey	■	■	■	■	■	■	■	■	■	■	■	■	□	□
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■	■	■	■	■	□	□

StatLink  <http://dx.doi.org/10.1787/888933985561>

■ Yes


□ No

Table A.18. Selected management practices – Annual report, assurance mechanisms, compliance burden

Jurisdiction	Selected management practices of the administration												
	Annual report				Use of external auditor		Formal internal assurance mechanisms		Enterprise-wide risk policy exists		Use of information on compliance burden		
	Prepared		Made public		2016	2017	2016	2017	2016	2017	2016	2017	2016
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.18. Selected management practices – Annual report, assurance mechanisms, compliance burden
(continued)

Jurisdiction	Selected management practices of the administration											
	Annual report				Use of external auditor		Formal internal assurance mechanisms		Enterprise-wide risk policy exists		Use of information on compliance burden	
	Prepared		Made public									
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Morocco	■	■	■	■	■	■	■	■	■	■	□	□
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■	■	■	■
Peru	■	■	■	■	■	■	■	■	■	■	□	□
Poland	■	■	■	■	□	□	■	■	■	■	■	■
Portugal	■	■	■	■	■	■	■	■	■	■	■	■
Romania	■	■	■	■	■	■	■	■	■	■	□	□
Russia	■	■	■	■	■	■	■	■	■	■	■	■
Singapore	■	■	■	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	□	□	■	■	■	■	■	■
Slovenia	■	■	■	■	■	■	■	■	□	□	□	□
South Africa	■	■	■	■	■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■	■	■	□	□
Sweden	■	■	■	■	■	■	■	■	■	■	■	■
Switzerland	■	■	■	■	■	■	■	■	■	■	□	□
Thailand	■	■	■	■	■	■	■	■	■	■	■	■
Turkey	■	■	■	■	■	■	■	■	□	□	■	■
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■
United States	□	□			■	■	■	■	□	□	■	■

StatLink  <http://dx.doi.org/10.1787/888933985580>

■ Yes

□ No

Table A.19. Selected management practices – Code of conduct, integrity


Jurisdiction	Selected management practices of the administration																			
	Code of conduct								Integrity											
	Public service-wide code of conduct		Own code of conduct		Specific legislation dealing with integrity issues exists		Periodic surveys conducted to assess perceptions of administration's commitment to integrity		Integrity strategy exists		Integrity strategy includes...									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	A specific Integrity Action Plan		Agreements with relevant stakeholders		A risk-mapping approach		An internal awareness campaign		An external awareness campaign	
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)	■	■	■	■	■	■	□	□	□	□										

Table A.19. Selected management practices – Code of conduct, integrity (continued)

Jurisdiction	Selected management practices of the administration																				
	Code of conduct								Integrity												
	Public service-wide code of conduct		Own code of conduct		Specific legislation dealing with integrity issues exists		Periodic surveys conducted to assess perceptions of administration's commitment to integrity		Integrity strategy exists		Integrity strategy includes...										
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	A specific Integrity Action Plan		Agreements with relevant stakeholders		A risk-mapping approach		An internal awareness campaign		An external awareness campaign		
Hungary	■	■	■	■	■	■	□	□	■	■	■	■	□	□	□	□	■	■	□	□	
Iceland	■	■	■	■	■	■	□	□	□	□											
India	■	■	□	□	□	□	□	□	■	■	■	■	■	■	■	■	■	■	■	■	
Indonesia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Ireland	■	■	■	■	■	■	■	■	■	■	□	□	□	□	■	■	■	■	■	■	
Israel	■	■	■	■	□	□	□	□	□	□											
Italy	■	■	■	■	■	■	□	□	■	■	□	□	■	■	■	■	■	■	■	□	□
Japan	■	■	■	■	□	□	□	□	■	■	□	□	□	□	□	□	□	□	□	□	□
Kenya	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Korea	■	■	■	■	□	□	■	■	■	■	■	■	■	■	□	□	■	■	■	■	■
Latvia	■	■	■	■	■	■	■	■	□	□											
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Luxembourg	■	■	■	■	■	■	□	□	□	□											
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Malta	■	■	□	□	■	■	□	□	□	□											
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Morocco	■	■	■	■	□	□	□	□	□	□											
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■	■	■	■	□	□
Norway	□	□	■	■	■	■	■	■	■	■	□	□	■	■	■	■	□	□	□	□	□
Peru	■	■	■	■	■	■	■	■	■	■	□	□	□	□	■	■	■	■	■	□	□
Poland	■	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■	■	■	■	■	■

Table A.19. Selected management practices – Code of conduct, integrity (continued)

Jurisdiction	Selected management practices of the administration																			
	Code of conduct								Integrity Integrity											
	Public service-wide code of conduct		Own code of conduct		Specific legislation dealing with integrity issues exists		Periodic surveys conducted to assess perceptions of administration's commitment to integrity		Integrity strategy exists		Integrity strategy includes...									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	A specific Integrity Action Plan		Agreements with relevant stakeholders		A risk-mapping approach		An internal awareness campaign		An external awareness campaign	
Portugal	■	■	■	■	□	□	□	□	□	□										
Romania	■	■	■	■	■	■	■	□	■	■	■	■	□	□	■	■	■	■	■	■
Russia	■	■	■	■	■	■	□	□	□	□										
Singapore	■	■	■	■	■	■	□	□	■	■	□	□	■	■	□	□	■	■	□	□
Slovak Republic	■	■	■	■	■	■	□	□	■	■	□	□	■	■	□	□	■	■	■	■
Slovenia	■	■	□	□	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□
South Africa	□	□	■	■	□	□	□	□	□	□										
Spain	■	■	□	□	□	□	□	□	□	□										
Sweden	■	■	■	■	■	■	■	■	□	□										
Switzerland	■	■	■	■	■	■	■	■	□	□										
Thailand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Turkey	■	■	■	■	■	■	□	□	■	■	■	■	■	■	□	□	■	■	□	□
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	□	□	■	■	□	□										

StatLink  <http://dx.doi.org/10.1787/888933985599>

■ Yes
□ No

Table A.20. Selected management practices – Key compliance risks

Jurisdiction	Selected management practices of the administration															
	Key compliance risks															
	Formal approach for identifying, assessing and prioritising key compliance risks exists		Formal approach exists in relation to...										Risks made public		Results in addressing risks made public	
	2016	2017	Return filing		Payment processing		Collection enforcement		Verification/audit		Taxpayer service		2016	2017	2016	2017
Argentina	■	■	■	■	■	■		■	■			□	□	□	□	
Australia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	
Austria	■	■					■	■	■	■	■	■	□	□	□	□
Belgium	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Brazil	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Bulgaria	■	■	■	■			■	■	■	■			■	■	■	■
Canada	■	■	■	■	■	■	■	■	■	■	■	■	■ ¹	■ ¹	■	■
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	■	■	■	■					■	■			□	□	□	□

Table A.20. Selected management practices – Key compliance risks (continued)

Selected management practices of the administration																
Key compliance risks																
Jurisdiction	Formal approach for identifying, assessing and prioritising key compliance risks exists		Formal approach exists in relation to...										Results in addressing risks made public			
	2016	2017	Return filing		Payment processing		Collection enforcement		Verification/audit		Taxpayer service		Risks made public		2016	2017
			2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
India	■	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■
Indonesia	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Ireland	■	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■
Israel	■	■	■	■			■	■	■	■	■	■	□	□	□	□
Italy	■	■	■	■	■	■	■	■	■	■			■	■	■	■
Japan	□	□														
Kenya	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Korea	■	■	■	■			■	■	■	■			□	□	□	□
Latvia	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Luxembourg ²	□	□														
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Malta	■	■					■	■	■	■			□	□	□	□
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Morocco	■	■	■	■	■	■			■	■	■	■	□	□	□	□
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Peru	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Poland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Portugal	■	■	■	■	■	■	■	■	■	■			□	□	□	□
Romania	■	■	■	■	■	■	■	■	■	■			□	□	□	□
Russia	■	■	■	■					■	■			■	■	■	■
Singapore	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.20. Selected management practices – Key compliance risks (continued)

Jurisdiction	Selected management practices of the administration															
	Key compliance risks															
	Formal approach for identifying, assessing and prioritising key compliance risks exists		Formal approach exists in relation to...										Risks made public		Results in addressing risks made public	
			Return filing		Payment processing		Collection enforcement		Verification/audit		Taxpayer service					
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Slovak Republic	■	■	■	■	■	■			■	■			□	□	□	□
Slovenia	□	□														
South Africa	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Spain	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■			■	■	■	■	□	□	■	■
Switzerland	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Thailand	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Turkey	■	■	■	■			■	■	■	■	■	■	□	□	□	□
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■
United States	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□

StatLink  <http://dx.doi.org/10.1787/888933985618>

■ Yes

□ No


1. Canada: Risks are only made public with respect to return filing and taxpayer service.
2. Luxembourg: A formal approach exists only for VAT.

Table A.21. Outsourcing of tax administration functions – Part 1

Jurisdiction	Some services are predominantly outsourced		Type of services that are predominantly outsourced and type of other parties that deliver those services					
			Analytical services		Cash/banking services		Client services	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	■	■	NA	NA	NA	NA	NA	NA
Australia	■	■	Not	Not	Not	Not	Priv	Priv
Austria	■	■	Not	Not	Priv	Priv	Not	Not
Belgium	■	■	Not	Not	NA	NA	Not	Not
Brazil	■	■	Gov	Gov	Both	Both	Both	Both
Bulgaria	■	■	Not	Not	Priv	Priv	Not	Not
Canada	■	■	Not	Not	Not	Not	Not	Not
Chile	■	■	Not	Not	Gov	Gov	Priv	Priv
China (People's Republic of)	■	■	Both	Both	Not	Not	Both	Both
Colombia	■	■	Not	Not	Both	Both	Priv	Priv
Costa Rica	■	■	Gov	Gov	Both	Both	Not	Not
Croatia	■	■	Both	Both	Both	Both	Not	Not
Cyprus	■	■	Gov	Gov	Priv	Priv	NA	NA
Czech Republic	■	■	Both	Both	Not	Not	Not	Not
Denmark	■	■	Not	Not	Not	Not	Not	Not
Estonia	■	■	Not	Not	Priv	Priv	Not	Not
Finland	■	■	Not	Not	NA	NA	Not	Not
France	□	□						
Georgia	■	■	Not	Not	Priv	Priv	Not	Not
Germany	□ ¹	□ ¹						
Greece	■	■	Not	Not	Priv	Priv	Not	Not
Hong Kong (China)	■	■	Not	Not	Gov	Gov	Not	Not
Hungary	■	■	Not	Not	Gov	Gov	Not	Not
Iceland	■	■	Not	Not	NA	NA	Not	Not
India	■	■	Not	Not	Both	Both	Not	Not
Indonesia	■	■	Not	Not	NA	NA	Not	Not
Ireland	■	■	Not	Not	Priv	Priv	Not	Not
Israel	■	■	Not	Not	NA	NA	Not	Not
Italy	■	■	Not	Not	Gov	Gov	Not	Not
Japan	■	■	Not	Not	Priv	Priv	Not	Not
Kenya	■	■	Not	Not	Both	Both	Not	Not
Korea	■	■	Not	Not	NA	NA	Both	Both
Latvia	■	■	Not	Not	Not	NA	Not	Not
Lithuania	□	□						
Luxembourg	■	■	Not	Not	Priv	Priv	Not	Not
Malaysia	■	■	Priv	Priv	Priv	Priv	Not	Not
Malta	■	■	Both	Both	Both	Both	Both	Both
Mexico	■	■	Gov	Gov	Gov	Gov	Both	Both
Morocco	■	■	Not	Not	Both	Both	Not	Not

Table A.21. Outsourcing of tax administration functions – Part 1 (continued)

Jurisdiction	Some services are predominantly outsourced		Type of services that are predominantly outsourced and type of other parties that deliver those services					
	2016	2017	Analytical services		Cash/banking services		Client services	
			2016	2017	2016	2017	2016	2017
Netherlands	■	■	Not	Not	Priv	Priv	Not	Not
New Zealand	■	■	Not	Not	Priv	Priv	Not	Not
Norway	■	■	Not	Not	Not	Not	Not	Not
Peru	■	■	Not	Not	Both	Both	Both	Both
Poland	■	■	Priv	Priv	Priv	Priv	Not	Not
Portugal	■	■	Not	Not	Priv	Priv	Not	Not
Romania	■	■	Not	Not	Gov	Gov	Not	Not
Russia	■	■	Not	Not	Not	Not	Not	Not
Singapore	■	■	Not	Not	Both	Both	Not	Not
Slovak Republic	■	■	Not	Not	Gov	Gov	Both	Both
Slovenia	■	■	Not	Not	NA	NA	Not	Not
South Africa	□	□						
Spain	■	■	Not	Not	Both	Both	Both	Both
Sweden	■	■	Not	Not	Priv	Priv	Not	Not
Switzerland	■	■	Not	Not	Priv	Priv	Not	Not
Thailand	□	□						
Turkey	□	□						
United Kingdom	■	■	Not	Not	Both	Both	Not	Not
United States	■	□	NA		Priv		NA	

StatLink  <http://dx.doi.org/10.1787/888933985637>

■ Yes

□ No

Both: Private sector enterprise and other government agency**Gov:** Other government agency**NA:** Not applicable**Not:** Not or not predominantly outsourced**Priv:** Private sector enterprise


1. Germany: The administration of taxes is devolved to the states (i.e. Länder). The state tax administrations have outsourced various tasks / functions but a general overview is not available.

Table A.22. Outsourcing of tax administration functions – Part 2

Jurisdiction	Type of services that are predominantly outsourced and type of other parties that deliver those services									
	Data processing services		Debt collection services		Information and communication technology services		Personnel recruitment services		Security services	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	NA	NA	NA	NA	NA	NA	NA	NA	Gov	Gov
Australia	Not	Not	Gov	Gov	Both	Both	Priv	Priv	Priv	Priv
Austria	Both	Both	Not	Not	Both	Both	Not	Not	Priv	Priv
Belgium	Not	Not	Not	Not	Both	Both	Both	Both	Priv	Priv
Brazil	Gov	Gov	Gov	Gov	Both	Both	Gov	Gov	Gov	Gov
Bulgaria	Not	Not	Not	Not	Priv	Priv	Not	Not	Not	Not
Canada	Gov	Gov	Not	Not	Gov	Gov	Not	Not	Not	Not
Chile	Not	Not	Priv	NA	Both	Both	Not	Not	Both	Both
China (People's Republic of)	Not	Not	Gov	Gov	Both	Both	Not	Not	Both	Both
Colombia	Priv	Priv	Not	Not	Both	Both	Not	Not	Priv	Priv
Costa Rica	Gov	Gov	Both	Both	Gov	Gov	Not	Not	Both	Both
Croatia	Both	Both	Not	Not	Both	Both	Not	Not	Both	Both
Cyprus	Both	Both	NA	NA	Both	Both	Gov	Gov	Priv	Priv
Czech Republic	Not	Not	Not	Not	Both	Both	Not	Not	Gov	Gov
Denmark	Not	Not	Not	Not	Priv	Priv	Not	Not	Not	Not
Estonia	Not	Not	Not	Not	Both	Both	Not	Not	Priv	Priv
Finland	Priv	Priv	Gov	Gov	Both	Both	Not	Not	Both	Both
France										
Georgia	Not	Not	Not	Not	Not	Not	Not	Not	Gov	Gov
Germany										
Greece	Not	Not	Not	Not	Not	Not	Gov	Gov	Both	Both
Hong Kong (China)	Not	Not	Not	Not	Not	Not	Not	Not	Not	Not
Hungary	Not	Not	Not	Not	Both	Both	Not	Not	Priv	Priv
Iceland	Priv	Priv	NA	NA	Not	Not	Not	Not	Not	Not
India	Not	Not	Not	Not	Not	Not	Gov	Gov	Priv	Priv
Indonesia	Not	Not	Not	Not	Not	Both	Not	Not	Priv	Priv
Ireland	Not	Not	Priv	Priv	Not	Not	Gov	Gov	Priv	Priv
Israel	Not	Not	Not	Not	Both	Both	Both	Both	Both	Both
Italy	Gov	Gov	Gov	Gov	Not	Not	Not	Not	Priv	Priv
Japan	Not	Not	Not	Not	Not	Not	Not	Not	Not	Not
Kenya	Not	Not	Not	Not	Not	Not	Not	Not	Both	Both
Korea	Both	Both	Not	Not	Both	Both	Gov	Gov	Both	Both
Latvia	Not	Not	Gov	Gov	Both	Both	Not	Not	Priv	Priv
Lithuania										
Luxembourg	Gov	Gov	Not	Not	Both	Both	Gov	Gov	Both ¹	Both ¹
Malaysia	Not	Not	Not	Not	Priv	Priv	Not	Not	Both	Both
Malta	Not	Not	Not	Not	Both	Both	Gov	Gov	Both	Both
Mexico	Both	Both	Gov	Gov	Both	Both	Gov	Gov	Both	Both
Morocco	Not	Not	Not	Not	Both	Both	Gov	Gov	Priv	Priv

Table A.22. **Outsourcing of tax administration functions – Part 2** (continued)

Jurisdiction	Type of services that are predominantly outsourced and type of other parties that deliver those services									
	Data processing services		Debt collection services		Information and communication technology services		Personnel recruitment services		Security services	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	Not	Not	Not	Not	Not	Not	Not	Not	Gov	Gov
New Zealand	Not	Not	Not	Not	Not	Not	Not	Not	Priv	Priv
Norway	Not	Not	Not	Not	Not	Not	Not	Not	Priv	Priv
Peru	Both	Both	Both	Both	Both	Both	Not	Not	Priv	Priv
Poland	Not	Not	Not	Not	Not	Not	Not	Not	Not	Not
Portugal	Priv	Priv	Not	Not	Both	Both	Not	Not	Priv	Priv
Romania	Not	Not	Not	Not	Not	Not	Not	Not	Gov	Gov
Russia	Gov	Gov	Not	Not	Priv	Priv	Not	Not	Gov	Gov
Singapore	Not	Not	Not	Not	Priv	Priv	Not	Not	Priv	Priv
Slovak Republic	Not	Not	Not	Not	Not	Not	Not	Not	Not	Not
Slovenia	Not	Not	Not	Not	Gov	Gov	Not	Not	Priv	Priv
South Africa										
Spain	Not	Not	Gov	Gov	Not	Not	Gov	Gov	Both	Both
Sweden	Not	Not	Not	Not	Not	Not	Not	Not	Not	Not
Switzerland	Not	Not	Not	Not	Gov	Gov	Not	Not	NA	NA
Thailand										
Turkey										
United Kingdom	Priv	Priv	Priv	Priv	Both	Both	Both	Both	Priv	Priv
United States	Gov		NA		Both		Both		Both	

StatLink  <http://dx.doi.org/10.1787/888933985656>**Both:** Private sector enterprise and other government agency**Gov:** Other government agency**NA:** Not applicable**Not:** Not or not predominantly outsourced**Priv:** Private sector enterprise


1. Luxembourg: Not applicable for indirect taxes.

Table A.23. Outsourcing of tax administration functions – Part 3

Jurisdiction	Type of services that are predominantly outsourced and type of other parties that deliver those services									
	Specialised technical services		Audit services		Training of personnel		Legal services		Payroll services	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	Both	Both	Gov	Gov	Both	Both	NA	NA	NA	NA
Australia	Not	Not	Not	Not	Both	Both	Gov	Gov	Not	Not
Austria	Both	Both	Not	Not	Not	Not	Not	Not	Not	Not
Belgium	Priv	Priv	Gov	Gov	Both	Both	Both	Both	Gov	Gov
Brazil	Both	Both	Not	Not	Both	Both	Gov	Gov	Gov	Gov
Bulgaria	Not	Not	Not	Not	Both	Both	Not	Not	Not	Not
Canada	NA	NA	Not	Not	Both	Both	Gov	Gov	Both	Both
Chile	Priv	Priv	Not	Not	Both	Both	Not	Not	Not	Not
China (People's Republic of)	Not	Not	Not	Not	Both	Both	Not	Not	Not	Not
Colombia	Not	Not	Not	Not	Both	Both	Not	Not	Not	Not
Costa Rica	Not	Not	Not	Not	Not	Not	Not	Not	Not	Not
Croatia	Priv	Priv	Not	Not	Both	Both	Gov	Gov	Gov	Gov
Cyprus	NA	NA	NA	NA	Both	Both	Both	Both	Gov	Gov
Czech Republic	Both	Both	Not	Not	Both	Both	Both	Both	Not	Not
Denmark	Not	Not	Not	Not	Not	Not	Not	Not	Not	Not
Estonia	Both	Both	Gov	Gov	Both	Both	Both	Both	Gov	Gov
Finland	Not	Not	Not	Not	Not	Not	Not	Not	Gov	Gov
France										
Georgia	Both	Both	Not	Not	Both	Both	Not	Not	Not	Not
Germany										
Greece	Not	Not	Not	Not	Not	Not	Not	Not	Not	Not
Hong Kong (China)	Not	Not	Not	Not	Gov	Gov	Gov	Gov	Gov	Gov
Hungary	Both	Both	Not	Not	Not	Not	NA	NA	Not	Not
Iceland	Priv	Priv	Not	Not	Not	Not	Not	Not	Not	Not
India	Not	Not	Not	Not	Not	Not	Not	Not	Not	Not
Indonesia	Not	Priv	Not	Not	Not	Both	Not	Not	Not	Priv
Ireland	Priv	Priv	Not	Not	Both	Both	Both	Both	Gov	Gov
Israel	Both	Both	Not	Not	Not	Not	Gov	Gov	Both	Both
Italy	NA	NA	Not	Not	Not	Not	Gov	Gov	Gov	Gov
Japan	Not	Not	Not	Not	Not	Not	Not	Not	Not	Not
Kenya	Not	Not	Not	Not	Both	Both	Both	Both	Both	Both
Korea	Not	Not	Not	Not	Both	Both	Not	Not	Not	Not
Latvia	Not	Not	Not	Not	Both	Both	NA	NA	Not	Not
Lithuania										
Luxembourg	Not	Not	Not	Not	Gov ¹	Gov ¹	Gov	Gov	Gov	Gov
Malaysia	Both	Both	Not	Not	Both	Both	Not	Not	Not	Not
Malta	Both	Both	Gov	Gov	Both	Both	Both	Both	Gov	Gov
Mexico	Both	Both	Gov	Gov	Both	Both	Gov	Gov	Gov	Gov
Morocco	NA	NA	Not	Not	Not	Not	Not	Not	Gov	Gov
Netherlands	Both	Both	Not	Not	Both	Both	Not	Not	Gov	Gov

Table A.23. **Outsourcing of tax administration functions – Part 3** (continued)

Jurisdiction	Type of services that are predominantly outsourced and type of other parties that deliver those services									
	Specialised technical services		Audit services		Training of personnel		Legal services		Payroll services	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	Not	Not	Not	Not	Both	Both	Not	Not	Not	Not
Norway	Not	Not	Not	Not	Not	Not	Not	Not	Gov	Gov
Peru	Priv	Priv	Not	Not	Both	Both	Both	Both	Not	Not
Poland	Priv	Priv	Not	Not	Not	Not	Not	Not	Not	Not
Portugal	Not	Not	Not	Not	Both	Both	Not	Not	Gov	Gov
Romania	NA	NA	Not	Not	Both	Both	Not	Not	Not	Not
Russia	Priv	Priv	Not	Not	Both	Both	Not	Not	Not	Not
Singapore	Not	Not	Not	Not	Both	Both	Not	Not	Not	Not
Slovak Republic	Both	Both	Not	Not	Not	Not	Not	Not	Not	Not
Slovenia	Both	Both	Not	Not	Both	Both	Not	Not	Gov	Gov
South Africa										
Spain	Both	Both	Gov	Gov	Both	Both	Gov	Gov	Gov	Gov
Sweden	Not	Not	Not	Not	Not	Not	Not	Not	Gov	Gov
Switzerland	NA	NA	Not	Not	Both	Both	Not	Not	Gov	Gov
Thailand										
Turkey										
United Kingdom	NA	NA	Not	Not	Both	Both	Not	Not	Not	Not
United States	NA		NA		Both		NA		Gov	

StatLink  <http://dx.doi.org/10.1787/888933985675>**Both:** Private sector enterprise and other government agency**Gov:** Other government agency**NA:** Not applicable**Not:** Not or not predominantly outsourced**Priv:** Private sector enterprise


1. Luxembourg: Not predominantly outsourced for indirect taxes.

Table A.24. Outsourcing of tax administration functions – Part 4

Jurisdiction	Type of services that are predominantly outsourced and type of other parties that deliver those services					
	Procurement services		Motor vehicle registration		Other services	
	2016	2017	2016	2017	2016	2017
Argentina	NA	NA	Not	Not	Priv	Priv
Australia	Not	Not	Not	Not	Not	Not
Austria	Both	Both	Priv	Priv	NA	NA
Belgium	Not	Not	NA	NA	NA	NA
Brazil	Not	Not	Not	Not	Not	Not
Bulgaria	Not	Not	Not	Not	Not	Not
Canada	Not	Not	NA	NA	Priv	Priv
Chile	Not	Not	NA	NA	NA	NA
China (People's Republic of)	Priv	Priv	Not	Not	Not	Not
Colombia	Not	Not	NA	NA	NA	NA
Costa Rica	Not	Not	Not	Not	NA	NA
Croatia	Not	Not	NA	NA	NA	NA
Cyprus	Gov	Gov	NA	NA	NA	NA
Czech Republic	Not	Not	Not	Not	Not	Not
Denmark	Not	Not	Not	Not	Not	Not
Estonia	Gov	Gov	Gov	Gov	NA	NA
Finland	Gov	Gov	NA	NA	NA	NA
France						
Georgia	Not	Not	NA	NA	Priv	Priv
Germany						
Greece	Not	Not	NA	NA	NA	NA
Hong Kong (China)	Not	Not	Not	Not	Not	Not
Hungary	Not	Not	NA	NA	NA	NA
Iceland	Not	Not	NA	NA	Priv	Priv
India	Not	Not	Gov	Gov	NA	NA
Indonesia	Not	Not	NA	NA	NA	NA
Ireland	Gov	Gov	Priv	Priv	Not	Not
Israel	Gov	Gov	NA	NA	NA	NA
Italy	Gov	Gov	NA	NA	NA	NA
Japan	Not	Not	Not	Not	Not	Not
Kenya	Not	Not	Gov	Gov		
Korea	Not	Not	NA	NA	NA	NA
Latvia	Not	Not	Priv	Priv	NA	NA
Lithuania						
Luxembourg	Not	Not	NA	NA	NA	NA
Malaysia	Not	Not	NA	NA	NA	NA
Malta	Not	Not	NA	NA	NA	NA
Mexico	Gov	Gov	Gov	Gov	Not	Not
Morocco	Gov	Gov	Not	Not	NA	NA
Netherlands	Not	Not	Gov	Gov	Both	Both

Table A.24. **Outsourcing of tax administration functions – Part 4** (continued)

Jurisdiction	Type of services that are predominantly outsourced and type of other parties that deliver those services					
	Procurement services		Motor vehicle registration		Other services	
	2016	2017	2016	2017	2016	2017
New Zealand	Not	Not	NA	NA	Not	Not
Norway	Not	Not	NA	NA	Priv	Priv
Peru	Not	Not	Not	Not	NA	NA
Poland	Not	Not	Not	Not	Not	Not
Portugal	Gov	Gov	Gov	Gov	NA	NA
Romania	Not	Not	NA	NA	NA	NA
Russia	Not	Not	NA	NA	Priv	Priv
Singapore	Not	Not	NA	NA	Both	Both
Slovak Republic	Gov	Gov	Gov	Gov	NA	NA
Slovenia	Both	Both	NA	NA	NA	NA
South Africa						
Spain	Gov	Gov	Gov	Gov	NA	NA
Sweden	Not	Not	Gov	Gov	Not	Not
Switzerland	Gov	Gov	Gov	Gov	NA	NA
Thailand						
Turkey						
United Kingdom	Not	Not	NA	NA	NA	NA
United States	Gov		NA		NA	

StatLink  <http://dx.doi.org/10.1787/888933985694>

Both: Private sector enterprise and other government agency

Gov: Other government agency

NA: Not applicable

Not: Not or not predominantly outsourced

Priv: Private sector enterprise

Table A.25. **Information and communication technology (ICT) solutions**

Jurisdiction	Nature of ICT solutions			
	Development of primary ICT solutions (Developed or maintained in-house; From an external supplier; or Both)		If from external supplier: Product type (Custom-built; Commercial off-the-shelf (COTS) package; or Both)	
	2016	2017	2016	2017
Argentina	In-house	In-house		
Australia	External	External	Both	Both
Austria	Both	Both	Customs-built	Customs-built
Belgium	External	External	Customs-built	Customs-built
Brazil	Both	Both	Both	Both
Bulgaria	Both	Both	Both	Both
Canada	Both	Both	COTS	COTS
Chile	Both	Both	Customs-built	Customs-built
China (People's Republic of)	Both	Both	Both	Both
Colombia	Both	Both	Customs-built	Customs-built
Costa Rica	Both	Both	Customs-built	Customs-built
Croatia	External	External	Customs-built	Customs-built
Cyprus	Both	Both	Customs-built	Customs-built
Czech Republic	External	External	Customs-built	Customs-built
Denmark	Both	Both	Customs-built	Customs-built
Estonia	External	External	Customs-built	Customs-built
Finland	External	External	Both	Both
France	Both	Both	Both	Both
Georgia	In-house	In-house		
Germany	In-house	In-house		
Greece	Both	Both	Customs-built	Customs-built
Hong Kong (China)	In-house	In-house		
Hungary	Both	Both	Customs-built	Customs-built
Iceland	External	External	Customs-built	Customs-built
India	In-house	In-house		
Indonesia	In-house	In-house		
Ireland	In-house	In-house		
Israel	In-house	In-house		
Italy	In-house	In-house		
Japan	Both	Both	Customs-built	Customs-built
Kenya	Both	Both	Both	Both
Korea	Both	Both	Customs-built	Customs-built
Latvia	Both	Both	Customs-built	Customs-built
Lithuania	Both	Both	Both	Both
Luxembourg	Both	Both	Customs-built	Customs-built
Malaysia	In-house	In-house		
Malta	Both	Both	Customs-built	Customs-built
Mexico	Both	Both	Both	Both
Morocco	Both	Both	Customs-built	Customs-built

Table A.25. **Information and communication technology (ICT) solutions** (continued)

Jurisdiction	Nature of ICT solutions			
	Development of primary ICT solutions (Developed or maintained in-house; From an external supplier; or Both)		If from external supplier: Product type (Custom-built; Commercial off-the-shelf (COTS) package; or Both)	
	2016	2017	2016	2017
Netherlands	Both	Both	Both	Both
New Zealand	Both	Both	Customs-built	Both
Norway	In-house	In-house		
Peru	Both	Both	Customs-built	Customs-built
Poland	Both	Both	Both	Both
Portugal	In-house	In-house		
Romania	Both	Both	Customs-built	Customs-built
Russia	External	External	Both	Both
Singapore	Both	Both	Both	Both
Slovak Republic	Both	Both	Customs-built	Customs-built
Slovenia	Both	Both	Both	Both
South Africa	Both	Both	Both	Both
Spain	In-house	In-house		
Sweden	In-house	In-house		
Switzerland	In-house	In-house		
Thailand	Both	Both	Customs-built	Customs-built
Turkey	In-house	In-house		
United Kingdom	Both	Both	Both	Both
United States	Both	Both	Both	Both

StatLink  <http://dx.doi.org/10.1787/888933985713>

Both: Private sector enterprise and other government agency

Gov: Other government agency

Not: Not or not predominantly outsourced


Priv: Private sector enterprise

Table A.26. Approach to innovation

Jurisdiction	Approach to innovation										
	Use of innovative approaches		If yes, type of approaches used								
	2016	2017	Use of agile project management methodology		Formal structure to nurture innovation exists		Formal processes involving stakeholders in the design of services exists		End-user testing of new digital and e-services established		
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■			■	■	■	■	■	■	

Table A.26. Approach to innovation (continued)

Jurisdiction	Approach to innovation									
	Use of innovative approaches		If yes, type of approaches used							
			Use of agile project management methodology		Formal structure to nurture innovation exists		Formal processes involving stakeholders in the design of services exists		End-user testing of new digital and e-services established	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Malta	<input type="checkbox"/>	<input type="checkbox"/>								
Mexico	■	■	■	■	■	■	■	■	■	■
Morocco	■	■	■	■	■	■	■	■	■	■
Netherlands	■	■	■	■	■	■	■	■	■	■
New Zealand	■	■			■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■	■
Peru	■	■	■	■					■	■
Poland	■	■	■	■					■	■
Portugal	■	■					■	■	■	■
Romania	<input type="checkbox"/>	<input type="checkbox"/>								
Russia	■	■			■	■	■	■	■	■
Singapore	■	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■		■	■	■	■	■	■	■
Slovenia	■	■					■	■	■	■
South Africa	■	■	■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■		
Sweden	■	■	■	■	■	■	■	■	■	■
Switzerland	■	■	■	■	■	■	■	■	■	■
Thailand	■	■			■	■	■	■	■	■
Turkey	■	■	■	■	■	■				
United Kingdom	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■	■	■

StatLink  <http://dx.doi.org/10.1787/888933985732>

- Yes
 No

Table A.27. Use of innovative technologies


Jurisdiction	Use of innovative technologies													
	Innovative technologies in use or in planning		If yes, level of implementation											
	2016	2017	Blockchain		Robotic process automation		Artificial intelligence		Chatbots		Biometric identification		Other	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Argentina	■	■	IM	IM	IM	IM	NA	NA	NA	NA	IP	IP	NA	NA
Australia	■	■	NA	NA	IM	IM	IM	IM	IP	IP	NA	NA	NA	NA
Austria	■	■	NA	NA	NA	NA	P	P	P	P	NA	NA	NA	NA
Belgium	■	■	P	P	P	P	P	P	P	P	NA	NA	NA	NA
Brazil	■	■	P	P	IP	IP	IM	IM	IM	IM	P	P	NA	NA
Bulgaria	■	■	NA	NA	NA	NA	P	P	NA	NA	NA	NA	NA	NA
Canada	■	■	NA	NA	NA	NA	IP	IP	NA	NA	NA	NA	NA	NA
Chile	■	■	NA	NA	NA	NA	NA	NA	IP	IP	IP	IP	IP	IP
China (People's Republic of)	■	■	IM	IM	NA	NA	P	P	IP	IP	IP	IP	IM	IM
Colombia	■	■	NA	NA	NA	NA	IM	IM	IM	IM	NA	NA	NA	NA
Costa Rica	□	□												
Croatia	■	■	P	P	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cyprus	□	□												
Czech Republic	■	■	NA	NA	P	P	P	P	P	P	P	P	NA	NA
Denmark	■	■	P	P	P	P	P	P	P	P	NA	NA	NA	NA
Estonia	□	□												
Finland	■	■	NA	NA	P	IM	NA	P	NA	NA	NA	NA	NA	NA
France	■	■	P	P	IM	IM	P	P	IM	IM	NA	NA	NA	NA
Georgia	■	■	P	P	P	P	P	P	P	P	P	P	NA	NA
Germany	■	■	NA	NA	IM	IM	NA	NA	IP	IP	NA	NA	NA	NA
Greece	□	□												
Hong Kong (China)	■	■	NA	NA	P	P	P	P	P	P	NA	NA	NA	NA
Hungary	■	■	P	P	NA	NA	P	P	P	P	P	P	NA	NA
Iceland	■	■	NA	NA	P	P	IP	IP	P	P	NA	NA	NA	NA
India	■	■	NA	NA	IP	IP	NA	NA	IP	IP	NA	NA	NA	NA

Table A.27. Use of innovative technologies (continued)

Jurisdiction	Use of innovative technologies													
	Innovative technologies in use or in planning		If yes, level of implementation											
	2016	2017	Blockchain		Robotic process automation		Artificial intelligence		Chatbots		Biometric identification		Other	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Indonesia	■	■	NA	NA	NA	NA	P	P	P	P	P	P	NA	NA
Ireland	■	■	IM	IM	IP	IP	IM	IM	IM	IM	NA	NA	NA	NA
Israel	■	■	NA	NA	P	P	P	P	P	P	NA	NA	NA	NA
Italy	■	■	P	P	NA	NA	P	P	P	P	NA	NA	NA	NA
Japan	■	■	NA	NA	NA	NA	P	P	NA	NA	IP	IP	NA	NA
Kenya	■	■	NA	NA	NA	NA	NA	NA	IP	IP	IP	IP	NA	NA
Korea	■	■	NA	NA	NA	NA	P	P	P	P	IM	IM	NA	NA
Latvia	■	■	NA	NA	IP	IP	NA	P	NA	P	IP	IP	NA	NA
Lithuania	■	■	NA	NA	P	P	NA	NA	P	P	NA	NA	NA	NA
Luxembourg ¹	■	■	NA	NA	NA	NA	P	P	NA	NA	NA	NA	P	P
Malaysia	■	■	NA	P	P	IM	IP	IP	P	P	IP	IP	P	P
Malta	□	□												
Mexico	■	■	NA	P	NA	IM	P	P	P	IM	IP	IP	NA	NA
Morocco	■	■	NA	NA	NA	NA	P	P	P	P	NA	NA	NA	NA
Netherlands	■	■	NA	NA	IP	IP	IP	IP	NA	NA	NA	NA	IP	IP
New Zealand	■	■	NA	NA	NA	NA	P	P	P	P	IP	IP	NA	NA
Norway	■	■	NA	P	IM	IM	P	P	P	P	P	P	NA	NA
Peru	■	■	P	P	NA	NA	P	P	IP	IP	IP	IP	P	P
Poland	■	■	NA	NA	IP	IP	NA	NA	NA	NA	NA	NA	NA	NA
Portugal	■	■	P	P	P	P	IM	IM	IM	IM	NA	NA	NA	NA
Romania	■	■	P	P	IP	IP	P	P	NA	NA	NA	NA	NA	NA
Russia	■	■	P	P	IP	IP	P	P	P	P	P	IM	NA	NA
Singapore	■	■	NA	NA	IM	IM	IP	IP	IP	IP	P	P	NA	NA
Slovak Republic	■	■	P	P	P	P	P	P	IM	IM	NA	NA	NA	NA

Table A.27. Use of innovative technologies (continued)

Jurisdiction	Use of innovative technologies													
	Innovative technologies in use or in planning		If yes, level of implementation											
	2016	2017	Blockchain		Robotic process automation		Artificial intelligence		Chatbots		Biometric identification		Other	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Slovenia	■	■	NA	NA	NA	NA	IM	IM	NA	NA	NA	NA	NA	NA
South Africa	■	■	P	P	P	P	IM	IM	P	P	IP	IP	NA	NA
Spain	■	■	P	P	NA	NA	IM	IM	IP	IP	IP	IP	NA	NA
Sweden	■	■	NA	NA	P	P	P	P	P	P	NA	NA	NA	NA
Switzerland	■	■	P	P	P	P	P	P	P	P	P	P	P	P
Thailand	□	□												
Turkey	□	□												
United Kingdom	■	■	P	P	IP	IP	P	P	IP	IP	IP	IP	NA	NA
United States	■	■	NA	NA	P	P	P	P	P	P	NA	NA	IP	IP

StatLink  <http://dx.doi.org/10.1787/888933985751>

■ Yes

□ No

IM: Implementing

IP: In place

NA: Not applicable

P: Planning

1. Luxembourg: For direct taxes only.

Table A.28. Staff of the tax administration – Total and by function

Jurisdiction	FTEs by function of the tax administration															
	Total FTEs		Registration and taxpayer services		Returns and payment processing		Audit, investigation and other verification		Enforced debt collection and related functions		Dispute and appeals		Information and communication technology		Other functions	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	13 624	13 222	1 118	1 085	269	261	8 044	7 807	1 633	1 585	649	630	422	409	1 489	1 445
Australia	17 672	17 905	512	483	2 704	3 080	4 118	4 691	1 290	1 182	530	519	1 467	1 486	7 051	6 464
Austria	7 653	7 636	1 826	1 810	397	388	3 838	3 816	398	388	135	150	0	0	1 059	1 084
Belgium	16 393	16 323	4 762	4 765	725	1 074	6 457	6 352	1 974	1 639	741	793	321	327	1 413	1 373
Brazil	18 478	17 559	4 951	4 656	1 587	1 535	4 220	4 027	3 173	3 071	1 005	954	552	520	2 990	2 796
Bulgaria	7 686	7 686	1 423	1 416	380	380	3 442	3 444	749	770	408	412	205	206	1 079	1 058
Canada	37 977	38 728	3 924	4 160	5 967	4 261	9 694	9 632	7 653	9 659	1 671	1 748	3 565	3 634	5 503	5 634
Chile	4 901	4 971	801	797	37	40	2 243	2 266	0	0	450	463	197	196	1 173	1 209
China (People's Republic of) 1	392 806	397 491	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	6 337	6 531	827	833	0	740	2 698	2 746	954	972	202	212	118	140	1 538	888
Costa Rica	948	942	129	133	205	206	269	276	165	151	103	104	0	0	77	72
Croatia 2	4 115	4 031	2 294	2 139	0	0	884	828	470	529	97	88	50	52	320	395
Cyprus	786	773	51	50	72	68	254	252	71	70	23	22	56	54	259	257
Czech Republic	14 537	14 736	613	619	5 392	5 451	2 960	3 032	889	900	181	190	231	247	4 271	4 297
Denmark	6 357	6 945	856	862	1 365	1 528	1 969	2 174	1 007	949	0	0	340	603	820	829
Estonia	811	794	289	292	10	10	318	307	53	50	30	28	36	32	75	75
Finland	4 802	5 065	686	660	581	669	1 101	1 147	136	137	283	307	119	103	1 896	2 042
France	51 143	49 550	153	232	14 751	13 955	12 336	12 037	9 943	9 728	6 224	6 123	2 717	2 513	5 019	4 962
Georgia	1 749	1 656	173	159	20	19	172	165	49	48	20	22	39	38	1 276	1 205
Germany	109 212	109 814	1 107	D	34 421	31 140	32 404	35 003	7 810	D	8 443	8 791	2 915	D	22 112	D
Greece	7 960	8 022	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Hong Kong (China)	2 833	2 841	133	133	1 689	1 691	240	240	220	220	25	25	167	169	359	363
Hungary	11 034	10 986	3 424	3 482	557	539	4 423	4 340	2 630	2 625	0	0	0	0	0	0
Iceland	240	235	D	D	D	D	D	D	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	40 043	43 052	8 991	9 571	8 165	8 192	4 903	5 184	1 569	1 670	1 049	993	303	329	15 063	17 113

Table A.28. Staff of the tax administration – Total and by function (continued)

Jurisdiction	FTEs by function of the tax administration															
	Total FTEs		Registration and taxpayer services		Returns and payment processing		Audit, investigation and other verification		Enforced debt collection and related functions		Dispute and appeals		Information and communication technology		Other functions	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland 3	4 925	4 992	1 476	1 504	313	332	1 216	1 232	539	527	0	0	354	374	1 027	1 023
Israel	5 339	5 871	212	303	239	423	2 582	2 838	675	730	102	126	1 482	1 354	47	97
Italy	39 289	39 033	4 982	5 138	8 664	6 728	12 197	14 156	1 054	1 030	3 112	3 094	595	570	8 685	8 317
Japan	55 703	55 666	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	2 458	3 299	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Korea	19 907	20 116	1 564	1 625	10 129	10 219	4 439	4 433	1 116	1 126	269	270	541	537	1 849	1 906
Latvia 4	2 572	2 374	427	476	662	545	669	656	209	181	145	143	113	112	347	261
Lithuania	3 414	3 410	790	803	815	824	978	993	206	204	19	18	127	130	479	438
Luxembourg 5	993	1 038	0	0	67	63	694	721	17	27	20	22	42	58	153	147
Malaysia	13 876	13 520	1 426	1 442	2 106	1 901	3 793	3 650	945	1 001	35	22	351	351	5 220	5 153
Malta	342	328	47	47	43	43	71	71	20	20	14	14	11	11	136	122
Mexico	27 809	27 534	3 534	3 496	2 424	1 289	6 649	7 475	6 428	6 370	2 349	2 256	1 181	1 163	5 244	5 485
Morocco	5 079	5 190	2 468	2 673	496	136	529	526	119	532	130	137	206	204	1 131	982
Netherlands	21 480	20 082	2 628	2 139	1 570	1 330	8 144	7 586	1 625	1 641	1 334	1 364	2 453	2 371	3 726	3 651
New Zealand	5 662	5 401	996	898	748	679	1 435	1 372	892	869	57	48	304	296	1 230	1 239
Norway	6 184	6 101	985	972	370	450	1 932	1 820	317	301	300	117	1 139	1 186	1 141	1 255
Peru	8 112	7 882	1 399	1 327	0	0	1 951	1 861	1 047	879	251	275	515	588	2 949	2 952
Poland	47 052	D	26 075	D	4 536	D	9 500	D	6 120	D	0	D	0	D	821	D
Portugal	9 546	9 476	4 554	4 769	345	336	2 003	1 880	1 357	1 192	391	390	105	103	791	806
Romania	18 193	17 838	3 502	3 430	694	698	5 734	5 530	3 521	3 507	793	829	955	932	2 994	2 912
Russia	150 175	162 184	19 729	20 310	6 021	6 018	74 757	83 184	14 137	18 338	11 231	10 189	5 416	4 765	18 884	19 380
Singapore	1 911	1 878	129	122	727	655	394	386	198	191	0	0	212	219	251	305
Slovak Republic	6 887	6 840	699	684	1 786	1 766	1 579	1 543	293	279	85	88	284	283	2 161	2 197
Slovenia	3 114	3 154	227	211	79	78	1 723	1 812	519	503	74	71	96	80	396	399
South Africa	14 210	13 585	2 069	2 166	570	444	2 188	1 651	1 127	1 138	176	228	818	704	7 262	7 254
Spain	25 014	25 152	4 577	4 637	2 659	2 840	4 850	4 908	4 193	4 218	150	158	1 795	1 706	6 790	6 685

Table A.28. Staff of the tax administration – Total and by function (continued)

Jurisdiction	FTEs by function of the tax administration															
	Total FTEs		Registration and taxpayer services		Returns and payment processing		Audit, investigation and other verification		Enforced debt collection and related functions		Dispute and appeals		Information and communication technology		Other functions	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Sweden	9 476	9 396	3 977	4 105	0	0	3 604	3 412	0	0	0	0	722	709	1 173	1 170
Switzerland	999	1 023	66	72	305	293	251	267	60	65	101	107	30	35	186	184
Thailand	17 504	17 377	1 829	1 673	2 280	2 286	4 445	4 677	957	981	322	328	483	485	7 188	6 947
Turkey	41 236	38 468	D	D	D	D	8 477	8 237	D	D	D	D	D	D	D	D
United Kingdom	58 621	61 781	20 922	16 677	0	0	20 470	24 370	5 379	4 980	377	933	1 573	1 761	9 900	13 060
United States	77 924	76 832	4 875	4 568	23 644	24 042	23 082	22 072	8 979	9 151	3 259	3 150	6 742	6 646	7 343	7 203

StatLink  <http://dx.doi.org/10.1787/888933985770>**D:** Data not available

1. China: The number of total FTEs refers to the State Administration of Taxation (SAT). The 2016 and 2017 data is not comparable with the data for previous years (2014 and 2015) as those years included FTEs working in SAT and the Local Taxation Bureaus.
2. Croatia: The number of FTEs on “Returns and payment processing” is included in “Registration and taxpayer services”.
3. Ireland: Revenue is an integrated customs and tax administration. Figures for FY 2016 and 2017 have been estimated.
4. Latvia: Figures for FY 2016 and 2017 have been estimated.
5. Luxembourg: The number of FTEs on “Registration and taxpayer services” is included in “Audit, investigation and other verification”.

Table A.29. Staff of the tax administration – By office type

Jurisdiction	FTEs by office type of the tax administration													
	Total FTEs		Headquarters		Regional offices		Local/branch offices		Data processing centers		National/regional service centers		Other offices	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	13 624	13 222	760	758	8 800	8 520	4 064	3 944	0	0	0	0	0	0
Australia	17 672	17 905	2 121	2 167	15 545	15 735	0	0	0	0	0	0	6	3
Austria	7 653	7 636	10	13	232	239	7 411	7 384	0	0	0	0	0	0
Belgium	16 393	16 323	1 814	1 968	496	511	13 954	13 393	7	5	96	208	26	238
Brazil	18 478	17 559	1 389	1 276	1 351	1 294	13 597	12 969	0	0	2 141	2 020	0	0
Bulgaria	7 686	7 686	1 196	1 173	3 669	3 726	2 744	2 709	0	0	41	41	36	37
Canada	37 977	38 728	10 035	10 586	1 881	1 614	16 427	16 459	7 094	7 317	2 540	2 752	0	0
Chile	4 901	4 971	774	820	2 770	2 790	1 047	1 052	66	55	36	35	208	219
China (People's Republic of) ¹	392 806	397 491	1 053	1 113	14 102	13 997	309 879	310 058	19 586	23 173	48 186	49 150	0	0
Colombia	6 337	6 531	750	775	0	0	5 469	5 616	118	140	0	0	0	0
Costa Rica	948	942	248	344	700	598	0	0	0	0	0	0	0	0
Croatia	4 115	4 031	296	321	1 577	1 586	2 233	2 124	0	0	9	0	0	0
Cyprus	786	773	169	158	0	615	617	0	0	0	0	0	0	0
Czech Republic	14 537	14 736	947	993	1 303	1 285	11 762	11 899	0	0	0	0	525	559
Denmark	6 357	6 945	964	931	0	0	4 815	5 350	0	0	578	664	0	0
Estonia	811	794	811	794	0	0	0	0	0	0	0	0	0	0
Finland	4 802	5 065	760	859	0	0	3 945	4 111	0	0	97	95	0	0
France	51 143	49 550	1 957	1 379	3 915	3 595	41 154	40 117	1 864	1 880	472	719	1 781	1 860
Georgia	1 749	1 656	395	361	0	0	931	874	0	0	0	0	423	421
Germany	109 212	109 814	1 289	1 168	5 109	5 219	99 080	98 853	D	D	47	D	3 687	D
Greece	7 960	8 022	412	345	826	915	6 404	6 384	0	0	314	374	4	4
Hong Kong (China)	2 833	2 841	2 833	2 841	0	0	0	0	0	0	0	0	0	0
Hungary	11 034	10 986	438	432	0	0	9 689	9 523	0	0	907	1 031	0	0
Iceland	240	235	145	185	95	50	0	0	0	0	0	0	0	0
India	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	40 043	43 052	2 827	3 138	3 656	3 786	30 443	31 830	275	289	211	231	2 631	3 778
Ireland ²	4 925	4 992	364	385	3 188	3 205	0	0	887	891	0	0	486	511

Table A.29. Staff of the tax administration – By office type (continued)

Jurisdiction	FTEs by office type of the tax administration													
	Total FTEs		Headquarters		Regional offices		Local/branch offices		Data processing centers		National/regional service centers		Other offices	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Israel	5 339	5 871	737	856	0	0	3 902	4 187	442	447	258	381	0	0
Italy	39 289	39 033	2 056	2 116	3 657	3 457	32 509	32 342	467	463	600	655	0	0
Japan	55 703	55 666	879	939	11 598	11 706	42 428	42 224	D	D	D	D	798	797
Kenya	2 458	3 299	D	D	D	D	D	D	D	D	D	D	D	D
Korea	19 907	20 116	832	862	3 862	3 865	14 984	15 152	0	0	132	140	97	97
Latvia	2 572	2 374	D	D	0	D	D	D	0	D	D	D	0	D
Lithuania	3 414	3 410	1 411	1 407	1 873	1 869	0	0	50	50	80	84	0	0
Luxembourg	993	1 038	192	213	0	0	801	825	0	0	0	0	0	0
Malaysia	13 876	13 520	1 909	2 140	529	582	10 793	10 339	492	323	153	136	0	0
Malta	342	328	D	D	D	D	D	D	D	D	D	D	D	D
Mexico	27 809	27 534	6 666	6 653	0	0	19 962	19 718	1 181	1 163	0	0	0	0
Morocco	5 079	5 190	502	506	3 217	3 297	1 070	1 093	107	99	183	195	0	0
Netherlands	21 480	20 082	224	219	0	0	17 354	16 128	2 453	2 371	1 449	1 364	0	0
New Zealand	5 662	5 401	1 511	1 592	0	0	118	130	672	701	3 361	2 978	0	0
Norway ³	6 184	6 101	285	288	4 508	4 392	0	0	1 139	1 186	252	235	0	0
Peru	8 112	7 882	1 644	1 705	3 731	3 499	501	443	515	588	1 169	1 029	552	618
Poland	D	D	D	D	11 178	D	35 587	D	D	D	D	D	0	D
Portugal	9 546	9 476	1 581	1 524	3 269	3 206	4 427	4 485	179	174	90	87	0	0
Romania	18 193	17 838	2 654	2 617	2 135	2 129	12 571	12 308	94	88	739	696	0	0
Russia	150 175	162 184	1 137	1 149	20 322	21 196	125 206	136 600	156	207	0	0	3 354	3 032
Singapore	1 911	1 878	1 911	1 878	0	0	0	0	0	0	0	0	0	0
Slovak Republic	6 887	6 840	1 278	1 278	2 424	2 360	3 070	3 060	0	0	0	0	115	142
Slovenia	3 114	3 154	464	432	2 503	2 572	0	0	127	125	20	25	0	0
South Africa	14 210	13 585	2 834	2 662	0	0	2 661	3 709	0	0	936	855	7 779	6 359
Spain	25 014	25 152	1 699	1 705	9 093	9 225	13 454	13 468	598	584	170	170	0	0
Sweden	9 476	9 396	1 902	8 859	7 022	0	0	0	0	0	552	537	0	0
Switzerland	999	1 023	999	1 023	0	0	0	0	0	0	0	0	0	0

Table A.29. Staff of the tax administration – By office type (continued)

Jurisdiction	FTEs by office type of the tax administration													
	Total FTEs		Headquarters		Regional offices		Local/branch offices		Data processing centers		National/regional service centers		Other offices	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Thailand	17 504	17 377	1 115	1 119	1 452	1 465	14 714	14 579	196	193	27	21	0	0
Turkey	41 236	38 468	1 308	1 456	0	0	39 315	36 593	460	279	153	140	0	0
United Kingdom	58 621	61 781	2 559	2 408	0	0	56 062	59 373	0	0	0	0	0	0
United States	77 924	76 832	4 274	4 755	9 169	8 363	39 770	38 463	10 483	10 432	14 228	14 819	0	0

StatLink  <http://dx.doi.org/10.1787/888933985789>

D: Data not available

1. China: The number of total FTEs refers to the State Administration of Taxation (SAT). The 2016 and 2017 data is not comparable with the data for previous years (2014 and 2015) as those years included FTEs working in SAT and the Local Taxation Bureaus.
2. Ireland: Revenue is an integrated customs and tax administration. Figures for FY 2016 and 2017 have been estimated.
3. Norway: FTEs from “Local/branch offices” are included in “Regional offices”.

Table A.30. Office network


Jurisdiction	Office network FTEs by function of the tax administration													
	Total number of offices		Headquarters		Regional offices		Local/branch offices		Data processing centers		National/regional service centers		Other offices	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	2 250	2 247	1	1	1 635	1 629	614	617	0	0	0	0	0	0
Australia	22	24	1	1	19	21	0	0	0	0	0	0	2	2
Austria	46	46	1	1	5	5	40	40	0	0	0	0	0	0
Belgium	170	168	1	1	31	29	125	107	1	1	5	12	7	18
Brazil	462	461	1	1	10	10	119	119	0	0	332	331	0	0
Bulgaria	35	35	1	1	6	6	23	23	0	0	1	1	4	4
Canada	49	49	1	1	5	5	26	26	8	8	9	9	0	0
Chile	73	73	1	1	19	19	50	50	1	1	1	1	1	1
China (People's Republic of)	10 466	10 552	1	1	36	36	3 650	3 660	3 092	3 158	3 687	3 697	0	0
Colombia	51	52	1	1	0	0	49	49	1	1	0	0	0	1
Costa Rica	11	11	1	1	10	10	0	0	0	0	0	0	0	0
Croatia	66	119	1	1	7	22	57	96	0	0	1	0	0	0
Cyprus	6	6	1	1	0	0	5	5	0	0	0	0	0	0
Czech Republic	115	115	1	1	14	14	98	98	0	0	0	0	2	2
Denmark	30	30	1	1	0	0	22	22	0	0	7	7	0	0
Estonia	1	1	1	1	0	0	0	0	0	0	0	0	0	0
Finland	24	24	1	1	0	0	20	20	0	0	3	3	0	0
France	4 240	3 855	1	1	110	109	4 099	3 715	9	9	15	15	6	6
Georgia	50	50	1	1	0	0	45	45	0	0	0	0	4	4
Germany	628	D	17	17	10	9	535	534	11	11	39	D	16	16
Greece	136	136	1	1	14	14	118	118	0	0	2	2	1	1
Hong Kong (China)	1	1	1	1	0	0	0	0	0	0	0	0	0	0
Hungary	121	142	1	1	0	0	23	23	0	0	97	118	0	0
Iceland	8	8	1	1	7	7	0	0	0	0	0	0	0	0
India	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	589	599	1	1	33	33	550	560	4	4	1	1	0	0
Ireland	16	16	5	5	5	5	0	0	1	1	0	0	5	5

Table A.30. Office network (continued)

Jurisdiction	Office network FTEs by function of the tax administration													
	Total number of offices		Headquarters		Regional offices		Local/branch offices		Data processing centers		National/regional service centers		Other offices	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Israel	71	71	1	1	0	0	67	67	1	1	2	2	0	0
Italy	144	144	1	1	19	19	114	114	3	3	7	7	0	0
Japan	D	D	1	1	12	12	524	524	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Korea	D	D	1	1	6	6	135	140	D	D	1	1	2	2
Latvia	27	26	1	1	0	0	26	25	0	0	0	0	0	0
Lithuania	6	6	1	1	5	5	0	0	0	0	0	0	0	0
Luxembourg	82	83	2	2	0	0	80	81	0	0	0	0	0	0
Malaysia	114	116	1	1	12	12	98	100	1	1	2	2	0	0
Malta	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Mexico	74	74	1	1	0	0	67	67	4	4	2	2	0	0
Morocco	137	137	1	1	15	15	72	72	21	21	28	28	0	0
Netherlands	31	30	1	1	0	0	25	24	1	1	4	4	0	0
New Zealand	27	27	1	1	0	0	9	9	2	2	15	15	0	0
Norway	103	102	1	1	8	10	91	89	1	1	2	1	0	0
Peru	72	74	2	2	14	14	15	16	2	3	28	27	11	12
Poland	D	D	D	D	32	D	400	D	D	D	5	D	0	D
Portugal	373	373	1	1	21	21	342	342	1	1	8	8	0	0
Romania	232	238	1	1	9	9	218	218	2	2	2	8	0	0
Russia	1 014	979	1	1	84	84	909	874	1	1	0	0	19	19
Singapore	1	1	1	1	0	0	0	0	0	0	0	0	0	0
Slovak Republic	84	84	1	1	8	8	74	74	0	0	0	0	1	1
Slovenia	26	26	1	1	16	16	0	0	7	7	2	2	0	0
South Africa	237	146	32	19	0	0	51	41	0	0	23	10	131	76
Spain	243	243	1	1	17	17	222	222	2	2	1	1	0	0
Sweden	9	2	1	1	7	0	0	0	0	0	1	1	0	0

Table A.30. Office network (continued)

Jurisdiction	Office network FTEs by function of the tax administration													
	Total number of offices		Headquarters		Regional offices		Local/branch offices		Data processing centers		National/regional service centers		Other offices	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Switzerland	1	1	1	1	0	0	0	0	0	0	0	0	0	0
Thailand	997	996	14	13	12	12	969	969	1	1	1	1	0	0
Turkey	1 054	1 068	1	1	0	0	1 051	1 065	1	1	1	1	0	0
United Kingdom	167	145	1	1	0	0	166	144	0	0	0	0	0	0
United States	305	253	1	1	132	112	136	109	24	19	12	12	0	0

StatLink  <http://dx.doi.org/10.1787/888933985808>

D: Data not available

Table A.31. Operating expenditure of the tax administration

Jurisdiction	Operating expenditure (in thousands in local currency)							
	Total		Selected items					
			Salary		Information and communication technology		Training	
2016	2017	2016	2017	2016	2017	2016	2017	
Argentina ¹	D	D	9 931 366	12 042 990	D	D	D	D
Australia	3 460 457	3 528 193	1 864 724	1 858 411	745 657	749 825	11 629	12 389
Austria	680 843	708 047	480 625	493 987	118 290	121 577	7 854	8 072
Belgium	1 160 656	1 121 223	905 771	900 641	87 425	54 581	1 752	2 076
Brazil	7 502 772	8 090 766	3 604 994	4 202 703	1 529 241	1 381 150	10 710	15 935
Bulgaria	184 259	191 995	153 377	160 324	3 719	5 603	857	815
Canada	4 539 294	4 918 114	3 373 527	3 673 178	570 942	607 920	10 464	10 297
Chile	189 229 883	211 577 633	167 805 427	189 628 527	17 311 345	16 204 584	1 391 837	1 219 494
China (People's Republic of)	56 110 823	56 677 372	30 643 577	30 826 363	685 436	686 969	747 750	740 886
Colombia	678 757 000	780 215 000	636 554 000	737 086 000	42 203 000	43 129 000	0	0
Costa Rica	34 134 239	35 651 739	21 142 922	22 252 770	59	D	1 244	54 005
Croatia	749 122	738 600	449 601	462 377	136 997	119 082	639	551
Cyprus	32 458	32 322	30 391	31 059	525	591	139	87
Czech Republic	9 030 733	10 593 422	5 652 129	6 463 102	451 472	854 003	3 973	3 664
Denmark	4 823 000	5 165 200	3 041 100	3 319 600	1 982 000	1 244 900	D	D
Estonia	25 846	26 084	19 552	19 313	D	D	95	104
Finland	397 295	420 259	247 333	253 603	101 500	101 527	1 098	1 283
France	3 652 248	3 607 123	3 357 102	3 318 643	194 028	182 940	48 275	49 939
Georgia	45 701	52 530	33 539	34 936	342	1 064	5	26
Germany ²	8 098 000	8 288 000	6 428 000	6 581 000	503 000	515 000	101 000	115 000
Greece ³	291 193	282 672	238 800	240 660	593	775	0	50
Hong Kong (China)	1 453 411	1 503 710	1 253 040	1 301 641	163 091	169 957	3 131	3 466
Hungary	D	D	74 737 749	71 924 493	D	D	D	D
Iceland ⁴	2 776 114	2 922 000	2 219 300	2 341 500	261 600	256 000	D	D
India	55 439 455	60 876 480	33 932 608	36 392 489	5 245 903	6 661 290	267 717	307 296
Indonesia	13 375 548 390	14 335 961 014	8 619 723 580	10 529 034 412	258 570 623	0	78 700 000	92 000 000

Table A.31. Operating expenditure of the tax administration (continued)

Jurisdiction	Operating expenditure (in thousands in local currency)							
	Total		Selected items					
			Salary		Information and communication technology		Training	
2016	2017	2016	2017	2016	2017	2016	2017	
Ireland ⁵	324 787	338 556	249 640	254 731	29 251	31 821	1 683	2 374
Israel	1 769 878	1 758 052	1 214 543	1 210 701	98 262	81 687	14 389	16 878
Italy	3 303 956	3 143 664	1 838 836	1 816 550	198 659	173 590	3 786	817
Japan ⁶	707 351 000	703 469 000	D	D	45 162 000	47 517 000	D	D
Kenya	4 304 725	4 873 698	3 783 442	D	443 311	D	7 143	D
Korea	1 540 250 867	1 600 727 387	1 078 912 487	1 131 858 308	113 913 629	120 815 620	10 376 657	11 306 926
Latvia	65 824	69 389	46 084	50 165	6 042	6 670	346	161
Lithuania	49 760	51 590	41 514	43 321	3 559	3 424	125	148
Luxembourg ⁷	102 022	107 498	92 584	97 912	2 970	3 339	88	85
Malaysia	1 946 260	2 383 331	1 354 229	1 520 580	164 392	217 424	54 928	66 249
Malta	12 084	12 498	8 692	9 042	3 383	3 439	9	2
Mexico	15 494 718	15 525 915	9 228 028	9 596 215	177 772	11 062	6 997	9 279
Morocco	779 255	837 431	653 078	683 248	24 698	26 580	886	1 672
Netherlands	2 008 194	1 861 521	1 406 544	1 354 157	355 040	328 862	50 520	43 022
New Zealand	747 474	782 621	399 833	399 073	54 265	63 595	6 539	7 303
Norway	5 467 995	6 007 479	3 690 904	4 258 621	951 229	1 002 243	46 347	42 596
Peru	1 517 568	1 429 465	D	D	D	D	D	D
Poland	4 050 918	D	3 016 530	D	D	D	4 226	D
Portugal	497 677	505 787	387 262	392 840	40 110	28 324	1 196	1 024
Romania ⁸	1 680 766	1 651 882	1 431 674	1 497 305	D	D	D	D
Russia	136 735 345	148 210 093	84 456 916	88 657 214	6 693 157	11 095 860	33 656	31 744
Singapore	374 280	396 992	231 143	249 562	93 617	97 366	5 050	5 130
Slovak Republic	D	D	122 943	132 547	D	D	D	D
Slovenia ⁹	98 182	104 095	88 213	93 494	1 986	2 583	99	208
South Africa	10 244 729	10 695 953	6 864 726	7 174 529	393 792	469 148	208 908	208 908
Spain	1 290 296	1 244 515	1 003 888	1 000 935	73 783	64 359	3 106	3 129

Table A.31. Operating expenditure of the tax administration (continued)

Jurisdiction	Operating expenditure (in thousands in local currency)							
	Total		Selected items					
			Salary		Information and communication technology		Training	
2016	2017	2016	2017	2016	2017	2016	2017	
Sweden	7 584 766	7 704 872	5 895 685	5 952 238	1 470 353	1 583 248	19 755	19 248
Switzerland	238 868	259 571	160 574	161 563	24 167	63 671	648	527
Thailand	8 740 244	8 771 064	6 131 887	6 324 433	495 000	495 000	11 550	11 550
Turkey	2 754 745	2 890 400	2 300 598	2 362 484	12 908	13 335	D	D
United Kingdom	3 576 188	3 835 500	2 258 700	2 423 600	618 400	616 600	20 100	12 200
United States	10 904 018	10 864 374	8 332 686	8 227 480	1 659 062	1 586 179	33 173	38 035

StatLink  <http://dx.doi.org/10.1787/888933985827>

D: Data not available


1. Argentina: Includes customs related expenditure.
2. Germany: Figures are estimated.
3. Greece: In FY 2016, the training expenditure was fully financed through the Ministry of Internal Affairs. In FY 2017, IAPR financed the training expenditure that related to the Tax and Customs Academy.
4. Iceland: Revenue collection is conducted by the Directorate of Customs – a separate agency – and not by the Directorate of Internal Revenue. The cost of revenue collection, e.g. salary costs, are not reflected in the operating expenditure.
5. Ireland: Revenue is an integrated customs and tax administration. Figures for FY 2016 and 2017 have been estimated.
6. Japan: The total operating expenditure includes the capital expenditure.
7. Luxembourg: Regarding ICT, the amounts refer to the budget that is included in the overall budget of the tax administration. The major part of the tax administration's ITC budget, however, passes through the budget of another administration (the Centre des technologies de l'information de l'État).
8. Romania: Figures for FY 2016 and 2017 have been estimated.
9. Slovenia: Since 1 January 2016, real estate management has been centralised and governed by the Ministry of Public Administration. As a result, the Financial Administration bears no cost that relates to the use and maintenance of investments of the real assets it uses.

Table A.32. Capital expenditure of the tax administration

Jurisdiction	Capital expenditure (in thousands in local currency)			
	Total		Information and communication technology	
	2016	2017	2016	2017
Argentina	D	D	D	D
Australia	221 746	174 006	163 167	164 603
Austria	2 547	1 170	D	D
Belgium	20 097	23 798	15 949	13 661
Brazil	271 749	347 268	194 134	158 362
Bulgaria	7 478	3 000	5 923	2 132
Canada	78 803	74 873	78 432	74 521
Chile	7 646 458	7 365 944	6 301 658	5 838 096
China (People's Republic of)	874 415	784 531	194 849	169 597
Colombia	42 203 000	43 129 000	0	0
Costa Rica	86 501	40 555	D	D
Croatia	40 498	36 973	33 943	28 869
Cyprus	185	57	168	0
Czech Republic	782 653	650 325	617 717	579 515
Denmark	0	0	0	0
Estonia	D	D	D	D
Finland	11 899	392	11 899	392
France	D	D	D	D
Georgia	585	1 399	14	525
Germany ¹	165 000	169 000	103 000	105 000
Greece	131	162	122	116
Hong Kong (China)	57 313	96 325	57 313	96 325
Hungary	D	D	D	D
Iceland	261 600	247 000	65 400	69 800
India	1 337 841	1 816 771	1 337 841	1 816 771
Indonesia	537 148 940	332 593 797	220 205 008	0
Ireland ²	19 216	17 672	13 884	15 310
Israel	84 531	74 389	62 030	59 001
Italy	80 665	147 727	74 405	66 722
Japan	D	D	D	D
Kenya	D	D	D	D
Korea	8 677 619	9 479 921	1 380 694	333 000
Latvia	7 343	3 892	6 655	3 739
Lithuania	5 940	4 592	5 725	4 500
Luxembourg	248	558	142	269
Malaysia	10 904	73 179	6 467	39 907
Malta	27	90	0	0
Mexico	4 536	646	0	0
Morocco	57 280	56 535	24 864	36 300
Netherlands	30 862	33 424	30 862	33 424

Table A.32. **Capital expenditure of the tax administration** (*continued*)

Jurisdiction	Capital expenditure (in thousands in local currency)			
	Total		Information and communication technology	
	2016	2017	2016	2017
New Zealand	61 115	100 661	D	D
Norway	381 150	454 489	381 150	454 489
Peru	D	D	D	D
Poland	132 541	D	D	D
Portugal	17 465	18 786	17 186	18 231
Romania	42 610	7 161	D	D
Russia	9 661 539	11 734 718	3 820 432	6 561 751
Singapore	7 998	13 482	7 618	13 037
Slovak Republic	D	D	D	D
Slovenia	8 354	10 379	7 766	9 804
South Africa	486 321	1 235 884	106 661	853 907
Spain	26 490	44 334	22 251	8 582
Sweden	235 546	242 556	154 739	180 211
Switzerland	5 616	3 665	5 552	3 628
Thailand	874 490	806 261	579 784	369 608
Turkey	120 737	201 277	96 513	168 092
United Kingdom	220 167	314 626	205 800	223 300
United States	803 404	662 015	788 654	648 315

StatLink  <http://dx.doi.org/10.1787/888933985846>

D: Data not available


1. Germany: Figures are estimated.
2. Ireland: Revenue is an integrated customs and tax administration. Figures for FY 2016 and 2017 have been estimated.

Table A.33. Other budget and staff related information

Jurisdiction	Legislated formula for determining administration's budget (or part of it) exists		Changes in staff complement								
			Changes made that materially altered the size of staff complement		Basis for staff changes (Internal decision; or Government-wide programme)		Overall changes in staff		Number of staff change		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Argentina	■	■	□	□							
Australia	□	□	□	□							
Austria	□	□	■	■	Government	Government	Increase by	Increase by	150	150	
Belgium	□	□	□	□							
Brazil	□	□	□	□							
Bulgaria	■	■	□	□							
Canada	□	□	□	□							
Chile	□	□	■	□	Government		Increase by		740		
China (People's Republic of)	□	□	□	□							
Colombia	□	□	□	□							
Costa Rica	□	□	□	□							
Croatia	□	□	□	□							
Cyprus	□	□	□	□							
Czech Republic	□	□	□	□							
Denmark	□	□	□	□							
Estonia	□	□	■	□	Internal		Decrease by		175		
Finland	□	□	■	■	Government	Government	Increase by	Decrease by	8	232	
France	□	□	■	■	Government	Government	Decrease by	Decrease by	2 130	1 630	
Georgia	□	□	□	□							
Germany	□	□	□	□							
Greece	□	□	□	□							
Hong Kong (China)	□	□	□	□							
Hungary	□	□	□	■		Government		Decrease by		119	
Iceland	□	□	□	□							
India	□	□	□	□							
Indonesia	□	□	■	■	Government	Government	Increase by	Increase by	1 985	3 012	
Ireland	□	□	■	■	Government	Government	Increase by	Increase by	188	39	
Israel	□	□	□	□							
Italy	■	■	□	□							
Japan	□	□	□	□							
Kenya	■	■	□	□							
Korea	□	□	□	□							
Latvia	□	□	■	■	Internal	Internal	Decrease by	Decrease by	D	D	
Lithuania	□	□	■	□	Government		Decrease by		30		
Luxembourg	□	□	□	■		Government		Increase by		100	
Malaysia	□	□	□	□							

Table A.33. **Other budget and staff related information** (continued)

Jurisdiction	Legislated formula for determining administration's budget (or part of it) exists		Changes in staff complement								
			Changes made that materially altered the size of staff complement		Basis for staff changes (Internal decision; or Government-wide programme)		Overall changes in staff		Number of staff change		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Malta	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Mexico	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Morocco	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Netherlands	<input type="checkbox"/>	<input type="checkbox"/>	■	■	Internal	Internal	Decrease by	Decrease by	1 305	706	
New Zealand	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Norway	<input type="checkbox"/>	<input type="checkbox"/>	■	<input type="checkbox"/>	Government		Increase by			326	
Peru	■	■	<input type="checkbox"/>	<input type="checkbox"/>							
Poland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	■		Internal		Decrease by			D
Portugal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Romania	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Russia	<input type="checkbox"/>	<input type="checkbox"/>	■	■	Government	Government	Decrease by	Increase by	5 278	12 009	
Singapore	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Slovak Republic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Slovenia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	■		Government		Decrease by			28
South Africa	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Spain	■	■	■	■	Government	Government	Increase by	Increase by	D	D	
Sweden	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Switzerland	<input type="checkbox"/>	<input type="checkbox"/>	■	■	Government	Government	Increase by	Increase by	135	135	
Thailand	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
Turkey	<input type="checkbox"/>	<input type="checkbox"/>	■	■	Internal	Internal	Decrease by	Decrease by	890	2 768	
United Kingdom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
United States	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							

StatLink  <http://dx.doi.org/10.1787/888933985865>

■ Yes

□ No

D: Data not available

Table A.34. Staff metrics – Staff strength levels

Jurisdiction	Staff strength levels (whole revenue administration)							
	No. at start of FY		Departures in FY		Recruitments in FY		No. at end of FY	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	22 680	22 363	525	689	208	29	22 363	21 703
Australia	21 360	20 786	1 952	1 859	1 378	1 755	20 786	20 682
Austria	9 179	9 142	309	350	272	582	9 142	9 374
Belgium	19 491	18 099	1 869	955	477	682	18 099	17 826
Brazil	23 697	22 897	810	1 111	10	11	22 897	21 797
Bulgaria	7 575	7 439	456	475	320	447	7 439	7 411
Canada	42 571	42 216	7 355	6 900	7 000	7 900	42 216	43 216
Chile	4 705	4 901	68	134	264	204	4 901	4 971
China (People's Republic of) ¹	386 140	392 806	14 141	17 007	20 807	21 692	392 806	397 491
Colombia	9 001	9 116	284	320	399	592	9 116	9 388
Costa Rica	959	948	26	15	15	9	948	942
Croatia	4 069	4 063	190	174	180	109	4 059	3 998
Cyprus	809	786	31	21	8	8	786	773
Czech Republic	15 231	15 405	1 299	1 399	1 473	1 544	15 405	15 550
Denmark	6 198	6 552	619	537	973	1 142	6 552	7 157
Estonia	1 510	1 476	74	81	40	64	1 476	1 459
Finland	5 087	4 983	241	320	137	487	4 983	5 150
France	109 172	106 685	4 955	5 357	2 468	3 545	106 685	104 873
Georgia	3 694	3 740	194	410	240	261	3 740	3 591
Germany	D	D	D	D	D	D	D	109 814
Greece	11 736	11 903	380	188	547	256	11 903	11 971
Hong Kong (China)	2 928	2 948	188	154	208	149	2 948	2 943
Hungary	22 652	21 030	1 753	1 126	131	169	21 030	20 073
Iceland	235	238	D	D	D	D	238	233
India	D	D	D	D	D	D	D	D
Indonesia	38 058	40 040	639	763	2 624	3 775	40 043	43 052
Ireland	5 780	5 968	333	455	521	494	5 968	6 007
Israel	5 702	5 789	639	681	726	793	5 789	5 901
Italy	40 266	39 353	1 980	1 242	1 067	528	39 353	38 639
Japan	D	D	D	D	D	D	D	D
Kenya	4 629	4 939	D	D	D	D	4 939	4 941
Korea	19 342	19 793	D	D	D	D	19 765	20 175
Latvia	4 289	4 179	311	427	201	108	4 179	3 860
Lithuania	3 257	3 137	393	250	273	183	3 137	3 070
Luxembourg	1 016	1 076	35	41	95	91	1 076	1 126
Malaysia	13 800	13 876	409	722	485	366	13 876	13 520
Malta	376	379	19	38	22	30	379	371
Mexico	28 294	27 809	3 525	3 774	3 040	3 499	27 809	27 534
Morocco	4 930	5 079	179	99	328	210	5 079	5 190
Netherlands	33 429	32 744	2 562	2 071	1 877	874	32 744	31 547

Table A.34. Staff metrics – Staff strength levels (continued)

Jurisdiction	Staff strength levels (whole revenue administration)							
	No. at start of FY		Departures in FY		Recruitments in FY		No. at end of FY	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	5 820	5 789	589	670	558	400	5 789	5 519
Norway	6 525	6 768	386	454	629	267	6 768	6 581
Peru	11 493	11 077	1 319	1 177	903	842	11 077	10 742
Poland	46 708	D	D	D	D	D	47 052	D
Portugal	11 122	10 996	417	329	291	328	10 996	10 995
Romania	24 921	25 168	1 941	1 261	2 188	807	25 168	24 714
Russia	133 136	134 023	21 134	24 758	22 021	36 112	134 023	145 377
Singapore	1 959	1 955	106	115	102	93	1 955	1 933
Slovak Republic	9 231	9 278	558	607	605	494	9 278	9 165
Slovenia	3 612	3 660	107	147	155	134	3 660	3 647
South Africa	13 978	14 198	738	1 111	958	496	14 198	13 583
Spain	25 543	25 014	1 060	860	531	998	25 014	25 152
Sweden	10 653	10 421	1 284	1 395	1 052	1 461	10 421	10 487
Switzerland	1 026	1 017	75	59	72	93	1 023	1 051
Thailand	22 436	22 053	1 186	1 322	803	987	22 053	21 718
Turkey	42 126	41 236	2 876	3 304	1 986	536	41 236	38 468
United Kingdom	64 288	66 652	6 004	6 721	8 368	8 791	66 652	68 722
United States	85 657	82 731	9 506	9 043	6 635	7 541	82 786	81 229

StatLink  <http://dx.doi.org/10.1787/888933985884>**D:** Data not available

1. China: The number of total FTEs refers to the State Administration of Taxation (SAT). The 2016 and 2017 data is not comparable with the data for previous years (2014 and 2015) as those years included FTEs working in SAT and the Local Taxation Bureaus.

Table A.35. Staff metrics – Employment categories

Jurisdiction	Employment categories at end of FY							
	Full-time permanent staff		Part-time permanent staff		Contractual staff		Other	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	22 287	21 623	0	0	46	52	30	28
Australia	15 352	16 360	2 279	2 335	3 155	1 987	0	0
Austria	7 910	8 132	1 232	1 242	D	D	D	D
Belgium	13 093	13 351	4 836	4 180	150	269	20	26
Brazil	22 897	21 797	0	0	6 892	6 790	D	D
Bulgaria	7 439	7 411	0	0	0	0	0	0
Canada	30 080	30 299	806	758	9 126	9 885	2 204	2 274
Chile	4 901	4 971	0	0	0	0	0	0
China (People's Republic of) ¹	392 806	397 491	0	0	0	0	0	0
Colombia	7 306	7 585	1 810	1 803	0	0	0	0
Costa Rica	948	942	0	0	0	0	0	0
Croatia	3 923	3 877	48	60	129	101	0	0
Cyprus	696	688	0	0	68	63	22	22
Czech Republic	15 255	15 356	150	194	60	46	0	0
Denmark	5 710	6 292	842	865	384	442	51	56
Estonia	1 368	1 326	16	28	0	0	92	105
Finland	4 586	4 707	397	443	0	0	0	0
France	87 367	86 426	19 318	18 447	D	D	D	D
Georgia	3 485	3 311	0	0	255	280	0	0
Germany	D	D	D	D	D	D	D	D
Greece	11 901	11 970	0	0	0	0	2	1
Hong Kong (China)	2 777	2 772	0	0	171	171	0	0
Hungary	20 241	19 414	116	138	644	457	29	64
Iceland	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D
Indonesia	40 043	43 052	0	0	0	0	0	0
Ireland	5 165	5 218	803	789	0	0	0	0
Israel	4 587	4 583	12	13	115	260	1 075	1 045
Italy	36 272	35 735	2 843	2 782	36	35	202	87
Japan	52 543	52 703	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D
Korea	19 454	19 923	246	181	65	71	0	0
Latvia	3 828	3 553	8	7	0	0	343	300
Lithuania	2 636	2 597	9	10	492	463	0	0
Luxembourg	840	872	236	254	D	D	D	D
Malaysia	10 850	10 882	0	0	3 026	2 638	0	0
Malta	342	328	0	0	37	43	0	0
Mexico	27 683	27 409	126	125	0	0	0	0
Morocco	5 079	5 190	0	0	0	0	0	0
Netherlands	22 748	22 291	7 225	7 323	2 771	1 933	0	0

Table A.35. Staff metrics – Employment categories (continued)

Jurisdiction	Employment categories at end of FY							
	Full-time permanent staff		Part-time permanent staff		Contractual staff		Other	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	5 146	4 782	494	462	149	275	0	0
Norway	5 957	5 806	711	711	100	64	0	0
Peru	7 394	7 171	3 683	3 571	0	0	0	0
Poland	D	D	D	D	D	D	D	D
Portugal	10 996	10 995	0	0	0	0	0	0
Romania	24 194	23 702	13	14	99	99	862	899
Russia	134 023	145 377	0	0	0	0	0	0
Singapore	1 813	1 797	50	49	92	87	0	0
Slovak Republic	9 216	9 108	62	57	0	0	0	0
Slovenia	3 492	3 473	168	174	0	0	0	0
South Africa	13 409	13 046	28	26	761	511	12	2
Spain	25 014	25 152	0	0	770	842	0	0
Sweden	10 389	10 461	32	26	0	0	0	0
Switzerland	739	757	227	239	35	35	22	20
Thailand	21 697	21 370	356	348	0	0	0	0
Turkey	41 236	38 468	0	0	0	0	170	158
United Kingdom	44 972	47 708	21 484	20 400	196	614	0	0
United States	68 227	64 629	1 001	954	0	0	13 558	15 727

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D: Data not available


1. China: The number of total FTEs refers to the State Administration of Taxation (SAT). The 2016 and 2017 data is not comparable with the data for previous years (2014 and 2015) as those years included FTEs working in SAT and the Local Taxation Bureaus.

Table A.36. Staff metrics – Academic qualifications

Jurisdiction	Academic qualifications (only in relation to permanent staff at end of FY)			
	Masters degree (or above) or equivalent		Bachelors degree or equivalent	
	2016	2017	2016	2017
Argentina	841	874	11 134	10 979
Australia	3 069	3 228	5 989	6 380
Austria	850	929	278	297
Belgium	5 682	5 653	5 765	5 717
Brazil	138	131	17 379	16 538
Bulgaria	5 594	5 809	1 121	815
Canada	D	D	D	D
Chile	D	D	3 358	3 399
China (People's Republic of)	19 665	22 816	250 692	262 924
Colombia	413	611	1 860	2 893
Costa Rica	187	195	615	630
Croatia	2 004	2 043	766	730
Cyprus	123	138	284	287
Czech Republic	5 572	5 715	1 271	1 393
Denmark	612	761	148	178
Estonia	342	337	147	148
Finland	1 306	1 579	2 419	2 651
France	30 913	30 416	36 335	34 970
Georgia	830	789	2 655	2 522
Germany	22 410	22 554	37 486	37 693
Greece	2 706	2 864	5 390	5 361
Hong Kong (China)	102	103	1 071	1 150
Hungary	D	D	D	D
Iceland	D	D	D	D
India	D	D	D	D
Indonesia	5 286	5 679	17 356	17 516
Ireland	388	391	2 340	2 355
Israel	689	798	1 839	2 074
Italy	3 948	3 965	14 170	14 522
Japan	D	D	D	D
Kenya	324	354	2 087	2 159
Korea ¹	664	650	16 582	17 241
Latvia	1 062	1 054	924	877
Lithuania	1 594	1 524	1 051	1 083
Luxembourg	68	70	3	78
Malaysia	466	457	3 585	3 793
Malta	40	40	22	22
Mexico	629	516	13 743	11 530
Morocco	1 798	1 918	1 205	1 622
Netherlands	5 527	5 642	12 428	12 121

Table A.36. Staff metrics – Academic qualifications (continued)

Jurisdiction	Academic qualifications (only in relation to permanent staff at end of FY)			
	Masters degree (or above) or equivalent		Bachelors degree or equivalent	
	2016	2017	2016	2017
New Zealand	D	D	D	D
Norway	1 933	1 959	1 764	1 760
Peru	907	975	7 462	7 302
Poland	D	D	D	D
Portugal	139	362	5 024	5 202
Romania	6 231	6 200	15 168	14 970
Russia	113 635	118 413	13 266	19 092
Singapore	67	66	1 116	1 132
Slovak Republic	5 806	5 825	865	842
Slovenia	2 145	2 175	1 515	1 472
South Africa ²	492	495	2 916	2 825
Spain	D	D	10 021	D
Sweden	D	D	D	D
Switzerland	D	D	D	D
Thailand	5 045	4 920	12 779	12 926
Turkey	2 040	2 143	29 429	28 263
United Kingdom	D	D	D	D
United States	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933985922>

D: Data not available

1. Korea: Figures refer to all staff.
2. South Africa: Includes contractual staff.

Table A.37. Staff metrics – Age distribution


Jurisdiction	Age distribution (only in relation to permanent staff at end of FY)											
	Under 25 years		25-34 years		35-44 years		45-54 years		55-64 years		Over 64 years	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	327	215	2 224	1 919	5 304	5 046	7 863	7 845	6 100	6 121	545	557
Australia	443	666	3 449	3 818	4 777	4 870	5 860	5 903	2 879	3 179	223	259
Austria	338	542	686	862	1 341	1 188	4 080	3 800	2 691	2 976	6	6
Belgium	149	114	2 627	2 659	3 382	3 303	5 748	5 524	5 983	5 876	40	55
Brazil	69	41	2 266	1 801	4 899	4 670	7 758	7 239	6 825	6 769	1 080	1 277
Bulgaria	85	89	1 107	1 166	2 355	2 318	2 483	2 445	1 359	1 349	50	44
Canada	172	245	3 326	3 469	7 792	7 908	11 723	11 292	7 147	7 344	726	799
Chile	60	45	978	927	1 642	1 638	1 182	1 285	781	795	258	281
China (People's Republic of)	23 678	29 177	63 153	72 032	97 908	87 950	174 813	169 920	33 254	38 412	0	0
Colombia	67	88	1 065	1 187	2 233	2 329	2 811	2 869	2 600	2 591	340	324
Costa Rica	0	0	187	160	230	251	274	288	248	230	9	13
Croatia	0	2	337	296	1 299	1 279	1 075	1 067	1 223	1 257	37	36
Cyprus	0	0	18	8	241	233	195	184	242	263	0	0
Czech Republic	235	215	1 819	1 858	4 111	4 059	5 365	5 485	3 690	3 734	185	199
Denmark	151	208	779	1 234	1 269	1 299	2 180	2 148	2 048	2 133	125	135
Estonia	30	33	279	241	331	327	366	356	324	329	54	68
Finland	72	78	735	794	890	1 000	1 421	1 378	1 807	1 844	58	56
France	649	715	10 673	10 844	23 839	22 631	34 598	33 798	36 487	36 326	439	559
Georgia	282	123	1 937	1 930	678	684	375	361	178	176	35	37
Germany	3 524	3 543	20 638	20 752	22 039	22 161	33 656	33 842	27 365	27 516	1 987	1 998
Greece	0	0	836	737	3 063	2 968	4 059	3 854	3 837	4 252	106	159
Hong Kong (China)	70	64	541	576	633	609	1 070	975	463	548	0	0
Hungary	294	197	4 377	3 758	8 004	7 657	5 296	5 556	2 385	2 384	1	0
Iceland	D	D	D	D	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D	D	D	D	D
Indonesia	9 011	9 187	13 440	14 132	10 400	9 816	5 955	6 564	1 237	3 353	0	0
Ireland	72	59	713	676	1 510	1 562	1 792	1 620	1 865	2 073	16	17
Israel	122	164	846	835	1 028	1 040	1 342	1 297	1 221	1 172	40	88

Table A.37. Staff metrics – Age distribution (continued)

Jurisdiction	Age distribution (only in relation to permanent staff at end of FY)											
	Under 25 years		25-34 years		35-44 years		45-54 years		55-64 years		Over 64 years	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Italy	17	6	1 796	1 616	8 671	8 319	10 973	10 661	16 767	16 439	891	1 476
Japan	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	22	26	1 360	1 195	1 510	1 675	1 374	1 304	673	741	0	0
Korea ¹	500	481	3 828	3 921	7 905	7 952	5 979	6 311	1 553	1 510	0	0
Latvia	51	25	832	678	1 053	1 067	1 066	1 025	791	728	43	37
Lithuania	50	40	390	361	569	539	819	775	637	741	180	151
Luxembourg	D	D	D	D	D	D	D	D	D	D	D	D
Malaysia	95	101	3 280	3 071	4 072	4 337	2 114	2 077	1 289	1 296	0	0
Malta	D	D	D	D	D	D	D	D	D	D	D	D
Mexico	1 120	1 132	8 725	8 652	7 533	7 216	7 190	7 169	2 805	2 883	436	482
Morocco	30	53	1 754	1 900	1 066	1 067	1 430	1 422	799	748	0	0
Netherlands	226	272	3 148	3 098	4 701	4 611	9 637	8 581	12 155	12 771	106	281
New Zealand	529	396	1 196	1 063	1 243	1 155	1 505	1 430	970	1 004	197	196
Norway	8	4	668	642	1 441	1 343	2 403	2 341	1 837	1 852	311	335
Peru	276	204	3 697	3 308	2 574	2 669	2 913	2 838	1 257	1 302	360	421
Poland	D	D	D	D	D	D	D	D	D	D	D	D
Portugal	0	0	147	121	2 636	2 287	3 656	3 565	4 436	4 843	121	179
Romania	359	307	2 890	2 509	8 110	7 766	8 687	8 978	3 987	3 988	174	168
Russia	8 836	11 232	49 361	52 501	38 475	42 909	24 621	25 305	12 266	13 013	464	417
Singapore	55	34	626	621	587	598	346	347	249	246	0	0
Slovak Republic	134	106	1 506	1 456	2 934	2 779	2 960	2 956	1 710	1 822	34	46
Slovenia	3	4	236	254	887	765	1 806	1 766	725	847	3	11
South Africa ²	282	143	3 482	2 858	6 043	5 826	3 357	3 648	1 027	1 105	7	3
Spain	1	5	807	998	3 303	3 289	11 433	10 233	9 053	10 092	417	535
Sweden	119	123	1 930	2 018	2 655	2 673	2 817	2 850	2 678	2 641	222	182
Switzerland	75	77	229	229	281	280	309	335	71	74	1	1
Thailand	332	377	3 502	3 309	7 972	7 511	7 512	7 572	2 735	2 949	0	0

Table A.37. Staff metrics – Age distribution (continued)

Jurisdiction	Age distribution (only in relation to permanent staff at end of FY)											
	Under 25 years		25-34 years		35-44 years		45-54 years		55-64 years		Over 64 years	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Turkey	191	305	11 006	10 098	7 679	7 370	15 517	13 494	6 738	7 096	105	105
United Kingdom	3 429	4 272	10 314	12 079	13 676	13 755	22 919	21 909	15 092	15 066	1 026	1 027
United States	80	84	5 449	4 502	12 986	12 600	24 415	22 415	21 781	21 375	4 517	4 607

StatLink  <http://dx.doi.org/10.1787/888933985941>

D: Data not available

1. Korea: Figures refer to all staff.
2. South Africa: Includes contractual staff.

Table A.38. Staff metrics – Length of service

Jurisdiction	Length of service (only in relation to permanent staff at end of FY)							
	Under 5 years		5-9 years		10-19 years		Over 19 years	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	2 114	2 090	3 583	2 872	3 097	4 385	13 569	12 356
Australia	2 993	4 061	4 352	4 045	7 085	7 493	3 201	3 096
Austria	634	977	840	810	665	790	7 003	6 797
Belgium	2 071	2 071	1 784	1 829	3 859	3 868	10 215	9 763
Brazil	D	D	D	D	D	D	D	D
Bulgaria	370	375	815	890	1 489	1 502	4 765	4 644
Canada	3 509	3 381	6 442	7 023	11 392	11 528	9 543	9 125
Chile	1 170	1 198	911	800	1 480	1 597	1 340	1 376
China (People's Republic of) ¹	54 245	54 892	33 373	33 771	34 302	34 711	270 886	274 117
Colombia	1 259	1 634	2 205	2 160	1 414	1 392	4 238	4 202
Costa Rica	138	150	184	145	222	241	404	406
Croatia	85	111	344	265	1 112	1 082	2 430	2 479
Cyprus	22	22	139	130	249	206	286	330
Czech Republic	3 696	3 947	1 944	1 862	4 442	4 317	5 323	5 424
Denmark	1 578	2 475	360	156	3 089	3 056	1 525	1 470
Estonia	227	210	181	146	513	471	463	527
Finland	1 131	1 347	385	511	1 265	1 212	2 202	2 080
France	9 025	10 544	11 069	10 676	24 621	24 319	61 970	59 334
Georgia	1 020	898	1 940	1 812	416	486	109	115
Germany	D	D	D	D	D	D	D	D
Greece	1 537	1 463	664	914	4 624	4 471	5 076	5 122
Hong Kong (China)	576	555	278	387	425	231	1 498	1 599
Hungary	3 040	2 154	6 071	5 023	5 957	6 219	5 289	6 156
Iceland	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D
Indonesia	10 670	14 438	4 653	4 634	12 309	12 217	12 411	11 763
Ireland	739	939	447	284	1 725	1 804	3 057	2 980
Israel	854	831	532	508	753	703	2 460	2 554
Italy	3 431	2 918	3 993	3 510	9 486	9 104	22 205	22 985
Japan	D	D	D	D	D	D	D	D
Kenya	1 213	1 005	1 013	856	1 048	1 514	1 668	1 566
Korea ²	5 092	5 665	4 355	4 090	4 475	4 687	5 843	5 733
Latvia	698	633	574	362	1 484	1 521	1 080	1 044
Lithuania	404	373	471	353	750	620	1 020	1 261
Luxembourg	D	D	D	D	D	D	D	D
Malaysia	1 600	1 426	2 234	2 255	3 617	3 872	3 399	3 329
Malta	D	D	D	D	D	D	D	D
Mexico	9 045	9 622	4 621	4 503	8 592	7 990	5 551	5 419
Morocco	1 038	1 025	1 164	1 187	770	637	2 107	2 341
Netherlands	3 691	4 125	2 341	1 317	5 862	6 168	18 079	18 004

Table A.38. Staff metrics – Length of service (continued)

Jurisdiction	Length of service (only in relation to permanent staff at end of FY)							
	Under 5 years		5-9 years		10-19 years		Over 19 years	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	1 953	1 617	1 184	988	1 368	1 489	1 135	1 150
Norway	1 139	1 015	1 201	1 212	1 474	1 486	2 854	2 804
Peru	4 636	4 119	1 230	1 348	1 627	1 786	3 584	3 489
Poland	D	D	D	D	D	D	D	D
Portugal	301	50	129	345	3 312	3 257	7 254	7 343
Romania	767	607	1 694	1 470	6 068	5 787	15 678	15 852
Russia	33 900	42 995	25 206	24 756	45 400	47 111	29 517	30 515
Singapore	425	385	380	389	469	472	589	600
Slovak Republic	2 281	1 962	971	1 319	2 702	2 447	3 324	3 437
Slovenia	102	140	189	160	532	502	2 837	2 845
South Africa ³	2 479	1 984	3 329	3 021	5 267	4 975	3 123	3 603
Spain	1 586	2 765	4 182	3 434	11 455	10 771	7 791	8 182
Sweden	3 125	3 121	1 806	1 957	2 644	2 808	2 846	2 601
Switzerland	204	223	231	236	308	291	223	246
Thailand	3 028	2 948	2 412	2 426	9 375	7 473	7 238	8 871
Turkey	8 432	9 796	4 167	2 672	7 442	7 082	21 195	18 918
United Kingdom	D	D	D	D	D	D	D	D
United States	9 945	3 194	16 235	13 897	19 947	20 749	29 701	27 743

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1. China: Figures are estimated.
2. Korea: Figures refer to all staff.
3. South Africa: Includes contractual staff.

Table A.39. Staff metrics – Gender distribution

Jurisdiction	Gender distribution (only in relation to permanent staff at end of FY)							
	All staff				Executives only			
	Male		Female		Male		Female	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	12 068	11 775	10 295	9 928	2 103	2 123	1 426	1 419
Australia	7 736	8 183	9 895	10 511	2 258	2 241	2 082	2 396
Austria	5 069	5 086	4 073	4 288	645	631	252	265
Belgium	8 283	8 052	9 646	9 478	1 351	1 272	699	699
Brazil	14 069	13 450	8 828	8 347	145	145	26	27
Bulgaria	1 964	1 937	5 475	5 474	1	1	2	2
Canada	12 697	12 885	18 189	18 172	203	201	207	203
Chile	2 365	2 390	2 536	2 581	260	271	217	230
China (People's Republic of)	244 475	242 769	148 331	154 722	17 534	17 551	2 146	2 198
Colombia	3 897	4 036	5 219	5 352	209	213	276	354
Costa Rica	384	383	564	559	59	52	82	82
Croatia	994	971	2 977	2 966	106	117	263	243
Cyprus	200	196	496	492	3	3	1	1
Czech Republic	3 009	3 004	12 396	12 546	709	712	1 486	1 513
Denmark	2 386	2 630	4 166	4 527	235	235	153	172
Estonia	398	389	986	965	29	26	24	23
Finland	127	132	208	220	26	27	26	27
France	42 775	42 379	62 494	62 494	15 698	15 401	16 251	16 075
Georgia	1 801	1 672	1 684	1 639	208	214	56	58
Germany	47 772	48 036	61 440	61 779	D	D	D	D
Greece	4 586	4 519	7 315	7 451	576	584	644	656
Hong Kong (China)	842	856	1 935	1 916	11	11	14	13
Hungary	7 321	7 081	13 036	12 471	1 001	981	1 007	977
Iceland	86	84	152	149	D	D	D	D
India	D	D	D	D	D	D	D	D
Indonesia	28 104	29 266	11 939	13 786	45	49	2	5
Ireland	2 338	2 339	3 630	3 668	332	333	238	263
Israel	2 371	2 280	2 228	2 316	54	59	13	20
Italy	19 371	19 064	19 744	19 453	718	691	330	310
Japan	D	D	D	D	D	D	D	D
Kenya	2 961	2 956	1 978	1 985	56	83	24	30
Korea ¹	12 257	12 172	7 508	8 003	263	263	5	9
Latvia	1 006	946	2 830	2 614	155	146	362	363
Lithuania	403	390	2 242	2 217	78	72	267	264
Luxembourg	567	597	509	529	D	D	D	D
Malaysia	4 691	4 732	6 154	6 146	1 770	1 777	2 151	2 150
Malta	185	157	157	156	D	D	D	D
Mexico	12 700	12 507	15 109	15 027	3 519	3 428	3 267	3 329
Morocco	2 671	2 708	2 408	2 482	1 058	1 056	477	512

Table A.39. Staff metrics – Gender distribution (continued)

Jurisdiction	Gender distribution (only in relation to permanent staff at end of FY)							
	All staff				Executives only			
	Male		Female		Male		Female	
	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	18 421	18 036	11 552	11 578	911	877	426	429
New Zealand	2 033	1 892	3 607	3 352	38	34	14	18
Norway	2 567	2 501	4 101	4 016	273	259	308	313
Peru	6 233	6 126	4 844	4 616	634	638	375	374
Poland	D	D	D	D	11	D	5	D
Portugal	4 368	4 348	6 375	6 387	145	149	108	111
Romania	8 056	7 782	16 151	15 934	830	799	1 099	1 074
Russia	21 425	23 240	112 598	122 137	1 586	2 688	1 518	2 602
Singapore	476	484	1 387	1 362	440	457	1 117	1 127
Slovak Republic	3 391	3 313	5 887	5 852	512	504	367	371
Slovenia	1 276	1 253	2 384	2 391	118	118	266	265
South Africa ²	5 370	5 121	8 828	8 462	88	96	31	45
Spain	11 814	11 819	13 200	13 333	111	109	40	42
Sweden	3 473	3 506	6 948	6 981	247	245	410	429
Switzerland	523	542	443	454	18	18	3	2
Thailand	4 951	4 868	17 102	16 850	336	313	506	484
Turkey	24 943	15 145	16 293	23 323	1 256	395	420	1 132
United Kingdom	28 704	30 137	37 752	37 971	191	199	134	147
United States	23 537	D	45 691	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933985979>**D:** Data not available

1. Korea: Figures refer to all staff.
2. South Africa: Includes contractual staff.

Table A.40. Human resource autonomy

Jurisdiction	Degree of autonomy (in relation to staff)															
	Determine work requirements		Make appointments of new staff		Decide on promotion of existing staff		Decide skills and qualifications required for appointment or promotion		Determine whether work is carried out by permanent staff or contractually		Place staff within a salary range		Terminate employment		Apply disciplinary sanctions	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	□	□	❖	❖	❖	❖	❖	❖	□	□	❖	❖	❖	❖

Table A.40. Human resource autonomy (continued)

Jurisdiction	Degree of autonomy (in relation to staff)															
	Determine work requirements		Make appointments of new staff		Decide on promotion of existing staff		Decide skills and qualifications required for appointment or promotion		Determine whether work is carried out by permanent staff or contractually		Place staff within a salary range		Terminate employment		Apply disciplinary sanctions	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	❖	❖	□	□	❖	❖	■	■	■	■	■	■	■	■	■	■
Ireland	■	■	■	■	❖	❖	❖	❖	❖	❖	□	□	❖	❖	■	■
Israel	❖	❖	❖	❖	❖	❖	❖	❖	□	□	❖	❖	❖	❖	❖	❖
Italy	❖	❖	■	■	❖	❖	■	■	■	■	□	□	❖	❖	■	■
Japan	■	■	■	■	❖	❖	❖	❖	■	■	■	■	❖	❖	❖	❖
Kenya	■	■	■	■	❖	❖	■	■	❖	❖	■	■	■	■	D	D
Korea	■	■	❖	❖	❖	❖	❖	❖	❖	❖	❖	❖	❖	❖	■	■
Latvia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Lithuania	■	■	■	■	■	■	■	■	❖	❖	■	■	❖	❖	■	■
Luxembourg	■	■	□	□	❖	❖	❖	❖	□	□	□	□	❖	❖	o1	o1
Malaysia	■	■	❖	❖	■	■	■	■	■	■	■	■	■	■	■	■
Malta	❖	❖	□	□	❖	❖	❖	❖	❖	❖	■	■	□	□	❖	❖
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Morocco	■	■	■	■	■	■	■	■	■	■	□	□	□	□	■	■
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Peru	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Poland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Portugal	❖	❖	□	□	■	■	□	□	□	□	□	□	❖	❖	■	■
Romania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Russia	■	■	■	■	■	■	■	■	□	□	□	□	■	■	■	■
Singapore	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Slovenia	■	■	■	■	■	■	■	■	■	■	❖	❖	■	■	■	■

Table A.40. Human resource autonomy (continued)

Jurisdiction	Degree of autonomy (in relation to staff)															
	Determine work requirements		Make appointments of new staff		Decide on promotion of existing staff		Decide skills and qualifications required for appointment or promotion		Determine whether work is carried out by permanent staff or contractually		Place staff within a salary range		Terminate employment		Apply disciplinary sanctions	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
South Africa	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■	□	□	□	□	❖	❖	■	■
Sweden	□	□	□	□	□	□	□	□	□	□	□	□	■	■	■	■
Switzerland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Thailand	❖	❖	■	■	❖	❖	❖	❖	■	■	❖	❖	❖	❖	❖	❖
Turkey	❖	❖	❖	❖	❖	❖	❖	❖	□	□	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

StatLink  <http://dx.doi.org/10.1787/888933985998>

- Autonomy for all staff
- ❖ Autonomy for some staff
- No autonomy

D: Data not available


1. Luxembourg: The administration can only initiate the procedure, sanctions are decided either by the Minister or the “disciplinary Council”.

Table A.41. Staff surveys

Jurisdiction	Staff satisfaction, engagement and motivation							
	Periodic staff surveys		If yes,					
			Assessment of staff engagement		Results shared with staff		Staff engaged when responding to assessment	
	2016	2017	2016	2017	2016	2017	2016	2017
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	□	□						

Table A.41. Staff surveys (continued)

Jurisdiction	Staff satisfaction, engagement and motivation							
	Periodic staff surveys		If yes,				Staff engaged when responding to assessment	
			Assessment of staff engagement		Results shared with staff			
	2016	2017	2016	2017	2016	2017	2016	2017
Mexico	■	■	■	■	■	■	■	■
Morocco	□	□						
Netherlands	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■
Peru	□	□						
Poland	□	□						
Portugal	□	□						
Romania	■	■	■	■	□	□	□	□
Russia	■	■	■	■	■	■	□	□
Singapore	■	■	■	■	■	■	■	■
Slovak Republic	□	□						
Slovenia	□	□						
South Africa	■	■	■	■	■	■	■	■
Spain	□	□						
Sweden	■	■	■	■	■	■	■	■
Switzerland	■	■	■	■	■	■	■	■
Thailand	■	■	■	■	■	■	■	■
Turkey	■	■	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■

StatLink  <http://dx.doi.org/10.1787/888933986017>


- Yes
□ No

Table A.42. Performance management

Jurisdiction	Performance management							
	System in place		If yes,					
			Includes individual development plans		Includes specific objectives		Evaluation at least annually	
2016	2017	2016	2017	2016	2017	2016	2017	
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.42. Performance management (continued)

Jurisdiction	Performance management							
	System in place		If yes,					
			Includes individual development plans		Includes specific objectives		Evaluation at least annually	
2016	2017	2016	2017	2016	2017	2016	2017	
Morocco	■	■	□	□	■	■	■	■
Netherlands	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■
Peru	■	■	■	■	□	□	■	■
Poland	■	■	■	■	■	■	□	□
Portugal	■	■	□	□	■	■	■	■
Romania	■	■	□	□	■	■	■	■
Russia	■	■	■	■	■	■	□	□
Singapore	■	■	■	■	■	■	■	■
Slovak Republic	■	■	□	□	□	□	■	■
Slovenia	■	■	■	■	□	□	■	■
South Africa	■	■	■	■	■	■	■	■
Spain	■	■	□	□	■	■	■	■
Sweden	■	■	■	■	■	■	■	■
Switzerland	■	■	■	■	■	■	■	■
Thailand	■	■	■	■	■	■	■	■
Turkey	■	■	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■

StatLink  <http://dx.doi.org/10.1787/888933986036>


- Yes
□ No

Table A.43. Remuneration (pay scales)

Jurisdiction	Pay scales (description)	
	2016	2017
Argentina	Unique	Unique
Australia	Broadly tied	Broadly tied
Austria	Directly tied	Directly tied
Belgium	Directly tied	Directly tied
Brazil	Directly tied	Directly tied
Bulgaria	Broadly tied	Broadly tied
Canada	Broadly tied	Broadly tied
Chile	Unique	Unique
China (People's Republic of)	Broadly tied	Broadly tied
Colombia	Unique	Unique
Costa Rica	Directly tied	Directly tied
Croatia	Unique	Unique
Cyprus	Directly tied	Directly tied
Czech Republic	Directly tied	Directly tied
Denmark	Broadly tied	Broadly tied
Estonia	Broadly tied	Broadly tied
Finland	Broadly tied	Broadly tied
France	Broadly tied	Broadly tied
Georgia	Broadly tied	Broadly tied
Germany	Directly tied	Directly tied
Greece	Directly tied	Directly tied
Hong Kong (China)	Directly tied	Directly tied
Hungary	Unique	Unique
Iceland	Broadly tied	Broadly tied
India	Directly tied	Directly tied
Indonesia	Broadly tied	Broadly tied
Ireland	Directly tied	Directly tied
Israel	Broadly tied	Broadly tied
Italy	Broadly tied	Broadly tied
Japan	Directly tied	Directly tied
Kenya	Directly tied	Directly tied
Korea	Directly tied	Directly tied
Latvia	Unique	Unique
Lithuania	Directly tied	Directly tied
Luxembourg	Directly tied	Directly tied
Malaysia	Unique	Unique
Malta	Broadly tied	Broadly tied
Mexico	Directly tied	Directly tied
Morocco	Directly tied	Directly tied
Netherlands	Directly tied	Directly tied
New Zealand	Unique	Unique

Table A.43. **Remuneration (pay scales)** (continued)

Jurisdiction	Pay scales (description)	
	2016	2017
Norway	Directly tied	Directly tied
Peru	Unique	Unique
Poland	Directly tied	Directly tied
Portugal	Directly tied	Directly tied
Romania	Directly tied	Directly tied
Russia	Broadly tied	Broadly tied
Singapore	Unique	Unique
Slovak Republic	Directly tied	Directly tied
Slovenia	Directly tied	Directly tied
South Africa	Broadly tied	Broadly tied
Spain	Broadly tied	Broadly tied
Sweden	Directly tied	Directly tied
Switzerland	Broadly tied	Broadly tied
Thailand	Directly tied	Directly tied
Turkey	Directly tied	Directly tied
United Kingdom	Broadly tied	Broadly tied
United States	Directly tied	Directly tied

StatLink  <http://dx.doi.org/10.1787/888933986055>

Broadly tied: Pay scales are tied broadly to normal civil/public sector pay scales with some degree of flexibility

Directly tied: Pay scales are tied directly to normal civil/public sector pay scales


Unique: Pay scales at the administration are unique

Table A.44. Remuneration (performance)

Jurisdiction	Remuneration and staff performance							
	Performance linked to pay and reward		If yes,					
			Good performance can result in increased remuneration		Poor performance can result in reduced salary		Poor performance can result in denial of annual increment	
2016	2017	2016	2017	2016	2017	2016	2017	
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	■	■	■	■	□	□	□	□

Table A.44. Remuneration (performance) (continued)

Jurisdiction	Remuneration and staff performance							
	Performance linked to pay and reward		If yes,					
			Good performance can result in increased remuneration		Poor performance can result in reduced salary		Poor performance can result in denial of annual increment	
2016	2017	2016	2017	2016	2017	2016	2017	
Mexico	<input type="checkbox"/>	<input type="checkbox"/>						
Morocco	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Netherlands	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
New Zealand	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Norway	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Peru	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Portugal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Romania	<input type="checkbox"/>	<input type="checkbox"/>						
Russia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Singapore	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Slovak 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 type="checkbox"/>	<input type="checkbox"/>
Slovenia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
South Africa	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Spain	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sweden	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Switzerland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Thailand	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Turkey	<input type="checkbox"/>	<input type="checkbox"/>						
United Kingdom	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
United States	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

StatLink  <http://dx.doi.org/10.1787/888933986074>

■ Yes


□ No

Table A.45. Human resource management – HR strategy

Jurisdiction	HR strategy										
	HR strategy exists		If yes,								
	2016	2017	HR strategy is competency-based		Job competency dictionary is in place		Job catalogue is in place		Job descriptions exist		
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■ ¹	■ ¹	■ ¹	■ ¹	■	■	■	■	■
Malaysia	■	■	■	■	■	■	■	■	■	■	■
Malta	■	■	□	□	□	□	□	□	■	■	■
Mexico	■	■	■	■	■	■	■	■	■	■	■

Table A.45. Human resource management – HR strategy (continued)

Jurisdiction	HR strategy										
	HR strategy exists		If yes,								
	2016	2017	HR strategy is competency-based		Job competency dictionary is in place		Job catalogue is in place		Job descriptions exist		
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	■	■	■	■	■	■	■	■	■	■	■
Netherlands	■	■	■	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	□	□	□	□	■	■	
Peru	■	■	■	■	□	□	□	□	□	□	
Poland	■	■	□	□	□	□	□	□	■	■	
Portugal	■	■	■	■	■	■	□	□	□	□	
Romania	■	■	□	□	□	□	□	□	■	■	
Russia	■	■	■	■	■	■	■	■	■	■	
Singapore	■	■	■	■	■	■	■	■	■	■	
Slovak Republic	■	■	■	■	■	■	■	■	■	■	
Slovenia	□	□									
South Africa	■	■	□	□	■	■	■	■	■	■	
Spain	■	■	□	□	□	□	■	■	□	□	
Sweden	■	■	■	■	■	■	□	□	□	□	
Switzerland	■	■	■	■	■	■	■	■	■	■	
Thailand	■	■	■	■	■	■	■	■	■	■	
Turkey	■	■	■	■	■	■	■	■	■	■	
United Kingdom	■	■	□	□	■	■	□	□	■	■	
United States	■	■	■	■	■	■	■	■	■	■	

StatLink  <http://dx.doi.org/10.1787/888933986093>

■ Yes

□ No


1. Luxembourg: Only for indirect taxes.

Table A.46. Human resource management – Training strategy

Jurisdiction	Training strategy							
	Training strategy exists		If yes,					
			Formal training cycle process exists		Specific training plan exists		Induction programme exists	
2016	2017	2016	2017	2016	2017	2016	2017	
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.46. Human resource management – Training strategy (continued)

Jurisdiction	Training strategy								
	Training strategy exists		If yes,						
	2016	2017	Formal training cycle process exists		Specific training plan exists		Induction programme exists		
		2016	2017	2016	2017	2016	2017	2016	2017
Morocco	■	■	■	■	■	■	■	■	■
Netherlands	■	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■
Peru	■	■	■	■	■	■	■	■	■
Poland	■	■	■	■	■	■	■	■	■
Portugal	■	■	■	■	■	■	■	□	□
Romania	■	■	■	■	■	■	■	■	■
Russia	■	■	■	■	■	■	■	■	■
Singapore	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	■	■	■	■	■
Slovenia	■	■	□	□	■	■	■	□	□
South Africa	■	■	■	■	■	■	■	■	■
Spain	■	■	□	□	■	■	■	■	■
Sweden	■	■	■	■	■	■	■	■	■
Switzerland	■	■	■	■	■	■	■	■	■
Thailand	■	■	■	■	■	■	■	■	■
Turkey	■	■	■	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■	■

StatLink  <http://dx.doi.org/10.1787/888933986112>

■ Yes


□ No

Table A.47. Human resource management – Staffing plan

Jurisdiction	Staffing plan								
	Staffing plan exists		If yes,						
	2016	2017	Specific recruitment plan exists		Job rotation procedures are in place		Career path for managerial and specialist functions exists		
		2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■ ¹	■ ¹	■	■	□	□	□
Malaysia	■	■	■	■	■	■	■	■	■
Malta	■	■	■	■	□	□	□	□	□

Table A.47. Human resource management – Staffing plan (continued)

Jurisdiction	Staffing plan							
	Staffing plan exists		If yes,					
			Specific recruitment plan exists		Job rotation procedures are in place		Career path for managerial and specialist functions exists	
2016	2017	2016	2017	2016	2017	2016	2017	
Mexico	■	■	■	■	■	■	■	■
Morocco	■	■	■	■	■	■	■	■
Netherlands	■	■	■	■	□	□	■	■
New Zealand	■	■	■	■	■	■	□	□
Norway	□	□						
Peru	□	□						
Poland	□	□						
Portugal	■	■	■	■	□	□	□	□
Romania	■	■	■	■	□	□	□	□
Russia	□	□						
Singapore	■	■	■	■	■	■	■	■
Slovak Republic	■	■	□	□	□	□	□	□
Slovenia	□	□						
South Africa	■	■	■	■	□	□	□	□
Spain	■	■	■	■	■	■	□	□
Sweden	■	■	■	■	■	■	□	□
Switzerland	■	■	■	■	■	■	■	■
Thailand	■	■	■	■	■	■	□	□
Turkey	■	■	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■
United States	■	■	■	■	□	□	□	□

StatLink  <http://dx.doi.org/10.1787/888933986131>

■ Yes

□ No


1. Luxembourg: Only for indirect taxes.

Table A.48. Human resource management – Flexible working arrangements

Jurisdiction	Flexible working arrangements								
	Flexible working arrangement policies exist		If yes,						
	2016	2017	Staff can work flexible working hours		Staff can work from home/elsewhere on occasional basis		Staff can work from home/elsewhere on regular basis		
		2016	2017	2016	2017	2016	2017	2016	2017
Argentina	<input type="checkbox"/>	<input type="checkbox"/>							
Australia	■	■	■	■	■	■	■	■	■
Austria	■	■	■	■	■	■	■	■	■
Belgium	■	■	■	■	■	■	■	■	■
Brazil	■	■	■	■	■	■	■	■	■
Bulgaria	<input type="checkbox"/>	<input type="checkbox"/>							
Canada	■	■	■	■	■	■	■	■	■
Chile	<input type="checkbox"/>	<input type="checkbox"/>							
China (People's Republic of)	<input type="checkbox"/>	<input type="checkbox"/>							
Colombia	■	■	■	■	■	■	■	■	■
Costa Rica	■	■	■	■	■	■	■	■	■
Croatia	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cyprus	<input type="checkbox"/>	<input type="checkbox"/>							
Czech Republic	■	■	■	■	■	■	■	■	■
Denmark	■	■	■	■	■	■	■	■	■
Estonia	■	■	■	■	■	■	■	■	■
Finland	■	■	■	■	■	■	■	■	■
France	■	■	■	■	■	■	■	■	■
Georgia	<input type="checkbox"/>	<input type="checkbox"/>							
Germany	■	■	■	■	■	■	■	■	■
Greece	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hong Kong (China)	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hungary	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Iceland	■	■	■	■	■	■	■	■	■
India	<input type="checkbox"/>	<input type="checkbox"/>							
Indonesia	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ireland	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■
Israel	■	■	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Italy	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■
Japan	■	■	■	■	■	■	■	■	■
Kenya	■	■	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Korea	■	■	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Latvia	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lithuania	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Luxembourg	■	■	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Malaysia	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Malta	■	■	■	■	■	■	■	■	■

Table A.48. Human resource management – Flexible working arrangements (continued)

Jurisdiction	Flexible working arrangements									
	Flexible working arrangement policies exist		If yes,							
	2016	2017	Staff can work flexible working hours		Staff can work from home/elsewhere on occasional basis		Staff can work from home/elsewhere on regular basis			
		2016	2017	2016	2017	2016	2017	2016	2017	
Mexico	<input type="checkbox"/>	<input type="checkbox"/>								
Morocco	<input type="checkbox"/>	<input type="checkbox"/>								
Netherlands	■	■	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■	■
Peru	<input type="checkbox"/>	<input type="checkbox"/>								
Poland	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Portugal	<input type="checkbox"/>	<input type="checkbox"/>								
Romania	<input type="checkbox"/>	<input type="checkbox"/>								
Russia	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Singapore	■	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Slovenia	■	■	■	■	■	■	■	■	■	■
South Africa	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Spain	■	■	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sweden	■	■	■	■	■	■	■	■	■	■
Switzerland	■	■	■	■	■	■	■	■	■	■
Thailand	<input type="checkbox"/>	<input type="checkbox"/>								
Turkey	<input type="checkbox"/>	<input type="checkbox"/>								
United Kingdom	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■	■	■

StatLink  <http://dx.doi.org/10.1787/888933986150>

■ Yes


□ No

Table A.49. Human resource management – Additional information

Jurisdiction	Additional information: leadership and talent management programmes, time reporting systems and diversity policies							
	Specific leadership and talent management programmes exist		If yes, Programmes are developed internally		Time reporting system exists		Diversity policy providing for equal opportunities exists	
	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	□	□	□	□	■	■

Table A.49. Human resource management – Additional information (continued)

Jurisdiction	Additional information: leadership and talent management programmes, time reporting systems and diversity policies							
	Specific leadership and talent management programmes exist		If yes, Programmes are developed internally		Time reporting system exists		Diversity policy providing for equal opportunities exists	
	2016	2017	2016	2017	2016	2017	2016	2017
Mexico	■	■	■	■	■	■	■	■
Morocco	□	□			■	■	□	□
Netherlands	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■
Peru	■	■	■	■	□	□	■	■
Poland	□	□			■	■	■	■
Portugal	□	□			□	□	□	□
Romania	□	□			■	■	□	□
Russia	■	■	■	■	■	■	■	■
Singapore	■	■	■	■	■	■	■	■
Slovak Republic	□	□			■	■	□	□
Slovenia	□	□			■	■	■	■
South Africa	■	■	□	□	□	□	■	■
Spain	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■	■	■
Switzerland	■	■	■	■	■	■	■	■
Thailand	■	■	□	□	■	■	■	■
Turkey	■	■	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■

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■ Yes


□ No

Table A.50. Future capability – Assessment of needs

Jurisdiction	Assessment of current and future capability needs			
	Current and future needs are assessed		If yes, Formal plan to address gaps exists	
	2016	2017	2016	2017
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.50. Future capability – Assessment of needs (continued)

Jurisdiction	Assessment of current and future capability needs			
	Current and future needs are assessed		If yes, Formal plan to address gaps exists	
	2016	2017	2016	2017
Morocco	■	■	■	■
Netherlands	■	■	■	■
New Zealand	■	■	■	■
Norway	■	■	□	□
Peru	■	■	■	■
Poland	□	□		
Portugal	■	■	□	□
Romania	■	■	■	■
Russia	■	■	■	■
Singapore	■	■	■	■
Slovak Republic	■	■	□	□
Slovenia	■	■	■	■
South Africa	□	□		
Spain	■	■	■	■
Sweden	■	■	□	□
Switzerland	□	□		
Thailand	■	■	■	■
Turkey	■	■	■	■
United Kingdom	■	■	■	■
United States	■	■	□	□

StatLink  <http://dx.doi.org/10.1787/888933986188>

■ Yes


□ No

Table A.51. Future capability – Specialist positions

Jurisdiction	Existence of specialist positions in the administration											
	Data scientists		Psychologists		Ethnographic researchers		Chief analytics officer		Behavioural researchers/scientists		Computer system analysts	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.51. Future capability – Specialist positions (continued)

Jurisdiction	Existence of specialist positions in the administration											
	Data scientists		Psychologists		Ethnographic researchers		Chief analytics officer		Behavioural researchers/scientists		Computer system analysts	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco												
Netherlands	■	■	■	■			■		■	■	■	■
New Zealand	■	■					■	■	■	■	■	■
Norway	■	■					■	■	■	■	■	■
Peru	■	■	■	■							■	■
Poland	■	■										
Portugal												
Romania							■	■			■	■
Russia	■	■					■	■			■	■
Singapore	■	■					■	■	■	■	■	■
Slovak Republic											■	■
Slovenia												
South Africa	■	■	■	■					■	■	■	■
Spain	■	■					■	■			■	■
Sweden							■	■			■	■
Switzerland	■	■	■	■			■	■			■	■
Thailand												
Turkey	■	■	■	■			■	■			■	■
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■	■	■	■	■

StatLink  <http://dx.doi.org/10.1787/888933986207>

■ Yes

□ No

Table A.52. Large taxpayer office/programme – Existence and organisation

Jurisdiction	Large taxpayer office/programme exists		Organisation of the LTO or programme							
			By economic sector		By geographic region		By function		By other criteria	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.52. Large taxpayer office/programme – Existence and organisation (continued)

Jurisdiction	Large taxpayer office/programme exists		Organisation of the LTO or programme							
			By economic sector		By geographic region		By function		By other criteria	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	■	■	■	■	■	■				
New Zealand	■	■	■	■			■	■		
Norway	■	■	■	■			■	■	■	■
Peru	■	■			■	■				
Poland	■	■			■	■				
Portugal	■	■	■	■						
Romania	■	■	■	■	■	■	■	■		
Russia	■	■	■	■					■	■
Singapore	■	■	■	■					■	■
Slovak Republic	■	■			■	■	■	■		
Slovenia	■	■	■	■						
South Africa	■	■							■	■
Spain	■	■	■	■			■	■		
Sweden	■	■	■	■	■	■	■	■		
Switzerland	□	□								
Thailand	■	■	■	■						
Turkey	■	■					■	■		
United Kingdom	■	■	■	■						
United States	■	■			■	■			■	

StatLink  <http://dx.doi.org/10.1787/888933986226>

■ Yes


□ No

Table A.53. Large taxpayer office/programme – Main criteria

Jurisdiction	Main criteria for determining a large taxpayer															
	Turnover/ revenue		Economic sector/ activity		Taxes (assessed/ paid)		Assets		Associated entities		Number of employees		Income		Other	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.53. Large taxpayer office/programme – Main criteria (continued)

Jurisdiction	Main criteria for determining a large taxpayer															
	Turnover/ revenue		Economic sector/ activity		Taxes (assessed/ paid)		Assets		Associated entities		Number of employees		Income		Other	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	■	■	■	■											■	■
Netherlands	■	■	■	■			■	■	■	■	■	■				
New Zealand	■	■	■	■												
Norway	■	■	■	■												
Peru	■	■			■	■										
Poland	■	■	■	■												
Portugal	■	■	■	■	■	■			■	■			■			
Romania	■	■	■	■	■	■			■	■					■	■
Russia	■	■	■	■	■	■	■	■			■	■			■	■
Singapore	■	■			■	■									■	■
Slovak Republic	■	■	■	■												
Slovenia	■	■					■	■			■	■				
South Africa	■	■	■	■											■	■
Spain	■	■	■	■					■	■					■	■
Sweden	■	■	■	■					■	■					■	■
Switzerland																
Thailand	■	■	■	■					■	■			■	■		
Turkey	■	■	■	■												
United Kingdom	■	■														
United States							■	■								

StatLink  <http://dx.doi.org/10.1787/888933986245>

■ Yes


□ No

Table A.54. Large taxpayer office/programme – Functions

Jurisdiction	Functions carried out by LTO or programme											
	Registration		Return and payment processing		Services		Audit		Collection enforcement and management of arrears		Dispute resolution	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.54. Large taxpayer office/programme – Functions (continued)

Jurisdiction	Functions carried out by LTO or programme											
	Registration		Return and payment processing		Services		Audit		Collection enforcement and management of arrears		Dispute resolution	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	■	■	■	■	■	■	■	■	■	■	■	■
Netherlands					■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■
Norway			■	■	■	■	■	■			■	■
Peru	■	■	■	■	■	■	■	■	■	■	■	■
Poland	■	■	■	■	■	■	■	■	■	■	■	■
Portugal				■	■	■	■	■	■	■	■	■
Romania	■	■	■	■	■	■	■	■	■	■	■	■
Russia			■	■	■	■	■	■	■	■	■	■
Singapore					■	■	■	■			■	■
Slovak Republic	■	■	■	■	■	■	■	■	■	■	■	■
Slovenia	■	■	■	■	■	■	■	■	■	■	■	■
South Africa	■	■	■	■	■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■				
Sweden	■	■	■	■	■	■	■	■				
Switzerland												
Thailand	■	■			■	■	■	■	■	■		
Turkey	■	■	■	■			■	■	■	■		
United Kingdom					■	■	■	■			■	■
United States							■	■				

StatLink  <http://dx.doi.org/10.1787/888933986264>

■ Yes


□ No

Table A.55. Large taxpayer office/programme – Staff, taxpayers and revenue

Jurisdiction	Number of FTEs in LTO or programme		Number of corporate taxpayers managed		Number of individual taxpayers managed		Percentage of net revenue administered under LTO or programme in relation to total net revenue collected by the tax administration	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	511	479	903	626	1 081	770	43	43
Australia	1 135	1 299	26 635	27 086	0	0	D	D
Austria	466	492	8 620	8 718	860	875	30	27
Belgium	387	387	17 007	17 007	0	0	D	D
Brazil	110	143	9 427	8 885	5 075	5 096	63	61
Bulgaria	162	163	975	970	0	0	34	32
Canada	503	980	17 000	18 000	D	D	D	D
Chile	208	219	1 701	1 701	0	0	37	38
China (People's Republic of)	5 000	8 000	1 062	1 062	D	D	40	40
Colombia	291	318	2 051	2 047	22	25	39	39
Costa Rica	68	68	464	464	0	0	75	75
Croatia	103	97	714	728	0	0	42	45
Cyprus	20	20	257	760	0	0	32	27
Czech Republic	225	223	1 825	1 981	0	0	37	37
Denmark ¹	260	260	10 000	10 000	0	0	50	50
Estonia								
Finland	143	156	3 991	3 131	0	0	37	38
France ²	287	286	38 413	41 811	0	0	27	28
Georgia	D	D	996	1 003	6	6	56	58
Germany	D	D	D	D	D	D	D	D
Greece	181	178	1 240	1 240	0	0	D	D
Hong Kong (China)								
Hungary	485	474	1 022	1 085	0	0	39	37
Iceland								
India	D	D	D	D	D	D	D	D
Indonesia	635	668	4 527	4 560	3 374	3 391	32	31
Ireland ¹	184	173	12 190	12 200	D	D	50	50
Israel								
Italy	531	547	3 315	D	0	0	29	29
Japan	2 340	2 320	31 000	32 000	D	D	58	58
Kenya	D	D	D	D	D	D	58	D
Korea								
Latvia	59	55	1 304	1 244	0	0	61	60
Lithuania	47	48	458	513	0	0	47	45
Luxembourg								
Malaysia	456	417	33 257	31 415	0	0	50	50
Malta								
Mexico	763	1 145	8 558	9 921	18 041	23 268	D	D

Table A.55. Large taxpayer office/programme – Staff, taxpayers and revenue (continued)

Jurisdiction	Number of FTEs in LTO or programme		Number of corporate taxpayers managed		Number of individual taxpayers managed		Percentage of net revenue administered under LTO or programme in relation to total net revenue collected by the tax administration	
	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	62	63	7 297	7 469	0	0	74	79
Netherlands ³	2 300	2 250	15 000	15 000	45 000	45 000	71	69
New Zealand	175	175	592	626	2 600	2 600	24	24
Norway	132	129	6 321	6 734	0	0	D	D
Peru	482	456	2 266	1 635	2	1	56	58
Poland ⁴	2 182	2 182	88 852	92 267	168	162	56	57
Portugal	213	185	1 061	1 211	0	0	39	45
Romania	534	559	1 499	2 763	0	D	44	46
Russia	7 917	7 933	9 601	10 205	0	0	36	39
Singapore	74	75	1 900	1 900	0	0	D	D
Slovak Republic	149	145	732	765	6	4	40	42
Slovenia	61	62	554	739	0	0	22	25
South Africa	D	D	D	D	D	D	D	D
Spain	595	609	2 963	3 094	225	249	40	40
Sweden	360	740	21 000	48 000	0	0	59	61
Switzerland								
Thailand	293	261	3 473	3 580	0	0	56	54
Turkey	D	D	798	797	0	0	21	D
United Kingdom	2 417	2 395	2 163	2 043	D	D	40	40
United States	3 876	3 657	292 019	317 266	0	0	15	17

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D: Data not available


1. Denmark, Ireland: Percentage of net revenue administered under LTO or programme is estimated.
2. France: Percentage of net revenue administered under LTO or programme is estimated based on gross revenues.
3. Netherlands: With respect of the number of corporate taxpayers managed, the LTO manages 15 000 group entities that each may consist of several entities.
4. Poland: Number of FTEs is estimated.

Table A.56. High net wealth individuals (HNWIs) programme – Existence and part of LTO

Jurisdiction	HNWI programme exists		HNWI programme part of the large taxpayer programme	
	2016	2017	2016	2017
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	□	□		
Netherlands	■	■	■	■

Table A.56. High net wealth individuals (HNWIs) programme – Existence and part of LTO (continued)

Jurisdiction	HNWI programme exists		HNWI programme part of the large taxpayer programme	
	2016	2017	2016	2017
New Zealand	■	■	□	□
Norway	□	□		
Peru	□	□		
Poland	□	□		
Portugal	□	■		■
Romania	■	■	□	□
Russia	□	□		
Singapore	□	□		
Slovak Republic	□	□		
Slovenia	□	□		
South Africa	■	■	■	■
Spain	■	■	■	■
Sweden	□	□		
Switzerland	□	□		
Thailand	□	□		
Turkey	□	□		
United Kingdom	■	■	■	■
United States	■	■	■	■

StatLink  <http://dx.doi.org/10.1787/888933986302>

■ Yes


□ No

Table A.57. High net wealth individuals (HNWIs) programme – Main criteria

Jurisdiction	Main criteria for determining a HNWI taxpayer									
	Assets/wealth		Income		Prominent person		Director or shareholder of a business included in the large taxpayer programme		Other	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.57. High net wealth individuals (HNWIs) programme – Main criteria (continued)

Jurisdiction	Main criteria for determining a HNWI taxpayer									
	Assets/wealth		Income		Prominent person		Director or shareholder of a business included in the large taxpayer programme		Other	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	■	■								
New Zealand	■	■	■	■			■	■		
Norway										
Peru										
Poland										
Portugal		■		■		■		■		
Romania	■	■	■	■			■	■		
Russia										
Singapore										
Slovak Republic										
Slovenia										
South Africa	■	■	■	■						
Spain	■	■								
Sweden										
Switzerland										
Thailand										
Turkey										
United Kingdom	■	■								
United States	■	■	■	■						

StatLink  <http://dx.doi.org/10.1787/888933986321>


- Yes
□ No

Table A.58. High net wealth individuals (HNWIs) programme – Functions

Jurisdiction	Functions carried out by HNWI unit											
	Registration		Return and payment processing		Services		Audit		Collection enforcement and management of arrears		Dispute resolution	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.58. High net wealth individuals (HNWIs) programme – Functions (continued)

Jurisdiction	Functions carried out by HNWI unit											
	Registration		Return and payment processing		Services		Audit		Collection enforcement and management of arrears		Dispute resolution	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands					■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■
Norway												
Peru												
Poland												
Portugal				■		■		■		■		■
Romania					■	■	■	■				
Russia												
Singapore												
Slovak Republic												
Slovenia												
South Africa	■	■			■	■	■	■			■	■
Spain	■	■					■	■				
Sweden												
Switzerland												
Thailand												
Turkey												
United Kingdom	■	■	■	■	■	■	■	■				
United States							■	■				

StatLink  <http://dx.doi.org/10.1787/888933986340>


- Yes
□ No

Table A.59. High net wealth individuals (HNWIs) programme – Staff, taxpayers and revenue

Jurisdiction	HNWI programme – Staff, taxpayers and revenue					
	Number of FTEs		Number of HNWIs managed		Percentage of net revenue administered under the HNWI programme in relation to total net revenue collected by the tax administration	
	2016	2017	2016	2017	2016	2017
Argentina	D	D	1 081	770	1.0	0.0
Australia ¹	430	430	9 000	10 000	10.0	10.0
Austria						
Belgium						
Brazil						
Bulgaria						
Canada	72	106	1 070	1 980	D	D
Chile ²	11	11	23 672	77 735	3.0	5.0
China (People's Republic of)						
Colombia						
Costa Rica						
Croatia						
Cyprus						
Czech Republic						
Denmark						
Estonia						
Finland	1	3	1 683	1 702	0.0	D
France						
Georgia						
Germany	D	D	D	D	D	D
Greece	192	182	252	953	11.6	11.9
Hong Kong (China)						
Hungary						
Iceland						
India						
Indonesia	D	D	3 374	3 391	D	D
Ireland	32	33	660	647	D	D
Israel						
Italy	2	3	D	D	D	D
Japan	D	D	D	D	D	D
Kenya	D	D	D	D	D	D
Korea						
Latvia						
Lithuania	D	D	200	200	0.1	D
Luxembourg						
Malaysia	15	13	3 346	3 080	1.6	1.4
Malta	2	2	194	270	D	D
Mexico						
Morocco						

Table A.59. High net wealth individuals (HNWIs) programme – Staff, taxpayers and revenue (continued)

Jurisdiction	HNWI programme – Staff, taxpayers and revenue					
	Number of FTEs		Number of HNWIs managed		Percentage of net revenue administered under the HNWI programme in relation to total net revenue collected by the tax administration	
	2016	2017	2016	2017	2016	2017
Netherlands	10	10	D	2 200	D	D
New Zealand	12	12	252	286	1.0	1.0
Norway						
Peru						
Poland						
Portugal		10		758		D
Romania	108	113	526	364	D	D
Russia						
Singapore						
Slovak Republic						
Slovenia						
South Africa	10	10	500	500	D	D
Spain	D	D	D	D	D	D
Sweden						
Switzerland						
Thailand						
Turkey						
United Kingdom	380	522	6 471	10 899	0.9	1.1
United States	68	63	145	145	2.0	2.0

StatLink  <http://dx.doi.org/10.1787/888933986359>

D: Data not available

1. Australia: Number of FTEs and percentage of net revenue administered under the HNWI programme are estimated.
2. Chile: A significant part of the audit/control work is automated. The increase in the numbers of HNWIs managed is due to a redefinition of the HNWI criteria.

Table A.60. Small taxpayers


Jurisdiction	Simplified income tax regime for small taxpayers exists		Type of simplified income tax regime for small taxpayers												Estimated number of taxpayers for whom the simplified regime/s are applicable	
			Flat rate turnover regime		Forfait (agreed) regime		Indicator based regime		Simple patent		Simplified participation in regular regimes		Other regime			
			2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
Argentina	■	■			■	■	■	■			■	■			3 145 294	3 312 000
Australia ¹	■	■									■	■	■	■	2 900 000	3 800 000
Austria	□	□														
Belgium	■	■			■	■									1 600	1 600
Brazil	■	■	■	■	■	■							■	■	6 649 896	7 738 590
Bulgaria	■	■							■	■					D	D
Canada	□	□														
Chile	■	■											■	■	489 122	468 631
China (People's Republic of)	□	□														
Colombia	□	□														
Costa Rica	■	■					■	■							63 298	66 250
Croatia	■	■	■	■							■	■			21 370	27 849
Cyprus	□	□														
Czech Republic	□	□														
Denmark	□	□														
Estonia	□	□														
Finland	□	□														
France	■	■	■	■											1 990 000	2 040 000
Georgia	■	■	■	■									■	■	100 501	112 650
Germany	□	□														
Greece	□	□														
Hong Kong (China)	□	□														
Hungary	■	■	■	■					■	■	■	■			235 234	295 989
Iceland	□	□														
India	■	■	■	■											D	D
Indonesia	■	■	■	■											D	D

Table A.60. Small taxpayers (continued)

Jurisdiction	Simplified income tax regime for small taxpayers exists		Type of simplified income tax regime for small taxpayers										Estimated number of taxpayers for whom the simplified regime/s are applicable			
			Flat rate turnover regime		Forfait (agreed) regime		Indicator based regime		Simple patent		Simplified participation in regular regimes				Other regime	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland	<input type="checkbox"/>	<input type="checkbox"/>														
Israel	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			224 144	243 636
Italy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									945 000	945 000
Japan	<input type="checkbox"/>	<input type="checkbox"/>														
Kenya	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>											D	D
Korea	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>											2 232	2 232
Latvia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	43 081	44 373
Lithuania	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			211 121	228 145
Luxembourg	<input type="checkbox"/>	<input type="checkbox"/>														
Malaysia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>											<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	3 543 808	3 575 205
Malta	<input type="checkbox"/>	<input type="checkbox"/>														
Mexico	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>							4 708 228	5 127 409
Morocco	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									614 331	664 284
Netherlands	<input type="checkbox"/>	<input type="checkbox"/>														
New Zealand	<input type="checkbox"/>	<input type="checkbox"/>														
Norway	<input type="checkbox"/>	<input type="checkbox"/>														
Peru	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>											1 085 406	1 139 645
Poland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	1 245 440	1 311 144
Portugal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>							960 309	993 828
Romania	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	621 698	784 983
Russia ²	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					D	D
Singapore	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>											<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	253 000	282 000
Slovak Republic	<input type="checkbox"/>	<input type="checkbox"/>														
Slovenia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>											35 215	42 174
South Africa	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>											<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	D	D
Spain	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			1 368 441	1 350 000

Table A.60. Small taxpayers (continued)

Jurisdiction	Simplified income tax regime for small taxpayers exists		Type of simplified income tax regime for small taxpayers												Estimated number of taxpayers for whom the simplified regime/s are applicable	
			Flat rate turnover regime		Forfait (agreed) regime		Indicator based regime		Simple patent		Simplified participation in regular regimes		Other regime			
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Sweden	<input type="checkbox"/>	<input type="checkbox"/>														
Switzerland	<input type="checkbox"/>	<input type="checkbox"/>														
Thailand	<input type="checkbox"/>	<input type="checkbox"/>														
Turkey	■	■	■	■			■	■	■	■	■	■			D	D
United Kingdom	■	■											■	■	D	D
United States	<input type="checkbox"/>	<input type="checkbox"/>														

StatLink  <http://dx.doi.org/10.1787/888933986378>

■ Yes

□ No

D: Data not available


1. Australia: Number of taxpayers includes both small taxpayers and small and medium-sized enterprises.
2. Russia: The Federal Tax Service does not distinguish between small taxpayers and small and medium-sized enterprises (SMEs). Criteria and programmes for small taxpayers are also available for SMEs.

Table A.61. Programmes for Small and Medium Enterprises (SMEs) – Main criteria

Jurisdiction	Specific programmes for SMEs exists		Main criteria for defining SMEs							
			Turnover/revenue		Assets		Number of employees		Other	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.61. Programmes for Small and Medium Enterprises (SMEs) – Main criteria (continued)

Jurisdiction	Specific programmes for SMEs exists		Main criteria for defining SMEs							
			Turnover/revenue		Assets		Number of employees		Other	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	■	■	■	■						
New Zealand	■	■	■	■						
Norway	□	□								
Peru	□	□								
Poland	□	□								
Portugal	■	■	■	■	■	■	■	■		
Romania	□	□								
Russia ¹	■	■	■	■			■	■	■	■
Singapore	□	□								
Slovak Republic	□	□								
Slovenia	□	□								
South Africa	■	■	■	■						
Spain	■	■	■	■						
Sweden	□	□								
Switzerland	□	□								
Thailand ²	■	■	■	■						
Turkey	□	□								
United Kingdom	□	□								
United States	■	■							■	■

StatLink  <http://dx.doi.org/10.1787/888933986397>

■ Yes

□ No

1. Russia: The Federal Tax Service does not distinguish between small taxpayers and small and medium-sized enterprises (SMEs). Criteria and programmes for SMEs are also available for small taxpayers.


2. Thailand: Small and medium-sized enterprises includes individual entrepreneurs.

Table A.62. Programmes for Small and Medium Enterprises (SMEs) – Main characteristics

Jurisdiction	Main characteristics of programmes for SMEs													
	Simplified return filing and payment systems		Specific audit programmes		Favorable arrangements for the deferment of tax payments		Specific dispute resolution channels		Specific assistance channels		Special educational programmes		Other characteristics	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.62. Programmes for Small and Medium Enterprises (SMEs) – Main characteristics (continued)

Jurisdiction	Main characteristics of programmes for SMEs													
	Simplified return filing and payment systems		Specific audit programmes		Favorable arrangements for the deferment of tax payments		Specific dispute resolution channels		Specific assistance channels		Special educational programmes		Other characteristics	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco														
Netherlands			■	■									■	■
New Zealand			■	■							■	■		
Norway														
Peru														
Poland														
Portugal	■	■												
Romania														
Russia													■	■
Singapore														
Slovak Republic														
Slovenia														
South Africa									■	■	■	■		
Spain			■	■										
Sweden														
Switzerland														
Thailand									■	■	■	■	■	■
Turkey														
United Kingdom														
United States													■	■

StatLink  <http://dx.doi.org/10.1787/888933986416>


- Yes
□ No

Table A.63. Programmes for Small and Medium Enterprises (SMEs) – Taxpayers and revenue

Jurisdiction	Number of SMEs managed under the SME programme		Percentage of net revenue administered under the SME programme in relation to total net revenue collected by the administration	
	2016	2017	2016	2017
Argentina	200 143	306 142	D	D
Australia ¹	2 900 000	3 800 000	D	D
Austria				
Belgium				
Brazil	4 938 385	4 967 797	2.2	2.2
Bulgaria				
Canada	D	D	D	D
Chile	2 203 440	1 994 434	30.8	32.6
China (People's Republic of)				
Colombia				
Costa Rica				
Croatia				
Cyprus				
Czech Republic				
Denmark ²	290 000	315 000	30.0	30.0
Estonia				
Finland				
France				
Georgia				
Germany				
Greece				
Hong Kong (China)				
Hungary	D	D	D	D
Iceland				
India				
Indonesia				
Ireland				
Israel	452 604	464 271	17.8	17.6
Italy	4 271 690	D	D	D
Japan				
Kenya	3 485	D	18.0	D
Korea	D	D	D	D
Latvia				
Lithuania	121 519	122 106	51.4	51.9
Luxembourg				
Malaysia	380 110	361 346	21.1	20.6
Malta				
Mexico				
Morocco				
Netherlands	1 900 000	2 000 000	28.5	30.2

Table A.63. Programmes for Small and Medium Enterprises (SMEs) – Taxpayers and revenue (continued)

Jurisdiction	Number of SMEs managed under the SME programme		Percentage of net revenue administered under the SME programme in relation to total net revenue collected by the administration	
	2016	2017	2016	2017
New Zealand	369 959	360 671	D	D
Norway				
Peru				
Poland				
Portugal	392 509	415 832	30.0	34.0
Romania				
Russia ³	4 500 000	5 000 000	2.6	2.5
Singapore				
Slovak Republic				
Slovenia				
South Africa	D	D	D	D
Spain	32 820	34 204	24.0	24.0
Sweden				
Switzerland				
Thailand	2 184 483	2 184 483	9.4	9.4
Turkey				
United Kingdom				
United States	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933986435>

D: Data not available

1. Australia: Number of taxpayers includes both small taxpayers and small and medium-sized enterprises.
2. Denmark: Percentage of net revenue administered under the SME programme is estimated.
3. Russia: Number of small and medium taxpayers is estimated. The percentage of net revenue administered is estimated and refers to simplified tax regimes only.

Table A.64. Place of registration for tax purposes by tax type

Jurisdiction	Place of registration for tax purposes by tax type																	
	Personal income tax						Corporate income tax						Value added tax					
	With tax administration		With other government entities/body		With non-government entities/body		With tax administration		With other government entities/body		With non-government entities/body		With tax administration		With other government entities/body		With non-government entities/body	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■	■	□	□	■	■	■	■	□	□						

Table A.64. Place of registration for tax purposes by tax type (continued)

Jurisdiction	Place of registration for tax purposes by tax type																	
	Personal income tax						Corporate income tax						Value added tax					
	With tax administration		With other government entities/body		With non-government entities/body		With tax administration		With other government entities/body		With non-government entities/body		With tax administration		With other government entities/body		With non-government entities/body	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
Ireland	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
Israel	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□	■	■
Italy	■	■	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□
Japan	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
Kenya	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
Korea	□	□	■	■	□	□	■	■	□	□	□	□	■	■	□	□	□	□
Latvia	■	■	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Luxembourg	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
Malaysia	■	■	□	□	□	□	■	■	□	□	□	□						
Malta	■	■	■	■	□	□	■	■	■	■	□	□	■	■	□	□	□	□
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Morocco	■	■	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□
Netherlands	■	■	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□
New Zealand	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
Norway	■	■	■	■	■	■	■	■	■	■	□	□	■	■	□	□	□	□
Peru	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
Poland	■	■	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□
Portugal	■	■	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□
Romania	■	■	□	□	□	□	■	■	■	■	□	□	■	■	□	□	□	□
Russia	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
Singapore	■	■	□	□	□	□	■	■	■	■	□	□	■	■	□	□	□	□
Slovak Republic	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□

Table A.64. Place of registration for tax purposes by tax type (continued)

Jurisdiction	Place of registration for tax purposes by tax type																	
	Personal income tax						Corporate income tax						Value added tax					
	With tax administration		With other government entities/body		With non-government entities/body		With tax administration		With other government entities/body		With non-government entities/body		With tax administration		With other government entities/body		With non-government entities/body	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Slovenia	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
South Africa	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
Spain	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
Sweden	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
Switzerland													■	■	□	□	□	□
Thailand	■	■	■	■	□	□	□	□	■	■	□	□	■	■	□	□	□	□
Turkey	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
United Kingdom	■	■	□	□	□	□	■	■	□	□	□	□	■	■	□	□	□	□
United States	■	■	■	■	□	□	■	■	□	□	□	□						

StatLink  <http://dx.doi.org/10.1787/888933986454>

- Yes
□ No

Table A.65. Use of an identification number by tax types

	Use of an identification number by tax types																	
	Personal income tax						Corporate income tax						Value added tax					
	Use of an identification number		Issuing of number controlled by the administration		Number used by any other agencies or institutions		Use of an identification number		Issuing of number controlled by the administration		Number used by any other agencies or institutions		Use of an identification number		Issuing of number controlled by the administration		Number used by any other agencies or institutions	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	□	□	■	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.65. Use of an identification number by tax types (continued)

	Use of an identification number by tax types																	
	Personal income tax						Corporate income tax						Value added tax					
	Use of an identification number		Issuing of number controlled by the administration		Number used by any other agencies or institutions		Use of an identification number		Issuing of number controlled by the administration		Number used by any other agencies or institutions		Use of an identification number		Issuing of number controlled by the administration		Number used by any other agencies or institutions	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
India	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Indonesia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Ireland	■	■	□	□	■	■	■	■	■	■	□	□	■	■	■	■	■	■
Israel	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□	■	■
Italy	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Japan ¹	■	■	□	□	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Kenya	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Korea	■	■	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□
Latvia	■	■	□	□	■	■	■	■	□	□	■	■	■	■	■	■	■	■
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Luxembourg	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Malaysia	■	■	■	■	□	□	■	■	■	■	□	□	■	■	■	■	■	■
Malta	■	■	■	■	■	■	■	■	■	■	□	□	■	■	■	■	■	■
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Morocco	■	■	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□
Netherlands	■	■	□	□	■	■	■	■	■	■	□	□	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	□	□	■	■	■	■	□	□	■	■
Peru	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Poland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Romania	■	■	□	□	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Russia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Singapore	■	■	□	□	■	■	■	■	□	□	■	■	■	■	■	■	■	■

Table A.65. Use of an identification number by tax types (continued)

	Use of an identification number by tax types																	
	Personal income tax						Corporate income tax						Value added tax					
	Use of an identification number		Issuing of number controlled by the administration		Number used by any other agencies or institutions		Use of an identification number		Issuing of number controlled by the administration		Number used by any other agencies or institutions		Use of an identification number		Issuing of number controlled by the administration		Number used by any other agencies or institutions	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Slovak Republic	■	■	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□
Slovenia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□
South Africa	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■	■	■	■	□	□	■	■	■	■	■	■	■
Switzerland													■	■	■	■	■	■
Thailand	■	■	□	□	■	■	■	■	■	□	□	■	■	■	■	■	■	■
Turkey	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■	■	■	■	■						

StatLink  <http://dx.doi.org/10.1787/888933986473>

- Yes
□ No

1. Japan: The identification number for CIT can be considered to be controlled by the National Tax Agency (NTA) which acts as the entity assigning Corporate Numbers. The identification number for PIT (“My Number”) is out of the NTA’s control as they are issued and notified by municipal authorities.

Table A.66. Use of identification number for information reporting to the administration for tax purposes

Use of identification number for information reporting to the administration for tax purposes														
Jurisdiction	Requirement for third parties to capture and use identification number for information reporting		Types of third parties that use the identification number											
			Employers – with salary and wage reports		Government bodies – with pension and other government benefits reports		Financial institutions – with reports on interest paid		Companies – with reports on dividends paid		State owned enterprises – with reports on asset holdings, acquisitions and disposals		Prescribed contractors – with reports of payments made to sub-contractors	
			2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.66. Use of identification number for information reporting to the administration for tax purposes (continued)

Jurisdiction	Use of identification number for information reporting to the administration for tax purposes													
	Requirement for third parties to capture and use identification number for information reporting		Types of third parties that use the identification number											
			Employers – with salary and wage reports		Government bodies – with pension and other government benefits reports		Financial institutions – with reports on interest paid		Companies – with reports on dividends paid		State owned enterprises – with reports on asset holdings, acquisitions and disposals		Prescribed contractors – with reports of payments made to sub-contractors	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
India	■	■	■	■	■	■	■	■	■	■	■	■	■	
Indonesia	■	■	■	■	■	■	■	■	■	■	■	■	■	
Ireland	■	■	■	■	■	■	■	■	■	■	■	■	■	
Israel	■	■	■	■	■	■	■	■	■	■	■	■	■	
Italy	■	■	■	■	■	■	■	■	■	■	■	■	■	
Japan	■	■	■	■	■	■	■	■	■	■	■	■	■	
Kenya	■	■	■	■	■	■	■	■	■	■	■	■	■	
Korea	□	□												
Latvia	■	■	■	■	■	■	■	■	■	■	■	■	■	
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■	■	
Luxembourg	■	■	■	■										
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	■	
Malta	■	■	■	■	■	■	■	■	■					
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	
Morocco	■	■	■	■	■	■	■	■	■	■	■	■	■	
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■	■	
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	
Norway	■	■	■	■	■	■	■	■	■	■	■	■	■	
Peru	■	■	■	■	■	■	■	■	■					
Poland	■	■	■	■	■	■	■	■	■	■	■	■	■	
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	■	
Romania	■	■	■	■	■	■	■	■	■					
Russia	■	■	■	■	■	■	■	■	■	■	■	■	■	

Table A.66. Use of identification number for information reporting to the administration for tax purposes (continued)

Jurisdiction	Use of identification number for information reporting to the administration for tax purposes													
	Requirement for third parties to capture and use identification number for information reporting		Types of third parties that use the identification number											
			Employers – with salary and wage reports		Government bodies – with pension and other government benefits reports		Financial institutions – with reports on interest paid		Companies – with reports on dividends paid		State owned enterprises – with reports on asset holdings, acquisitions and disposals		Prescribed contractors – with reports of payments made to sub-contractors	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Singapore	■	■	■	■	■	■							■	■
Slovak Republic	□	□												
Slovenia	■	■	■	■	■	■	■	■	■	■	■	■	■	■
South Africa	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■	■	■	■	■	■	■		
Switzerland	■	■	■	■	■	■	■	■	■	■	■	■		
Thailand	■	■	■	■	■	■	■	■	■				■	■
Turkey	■	■	■	■	■	■	■	■						
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	■	■	■	■	■	■	■	■

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- Yes
□ No

Table A.67. Multiple tax types registration, linkages between identification numbers and register quality

Jurisdiction	Taxpayers can register for multiple tax types at the same time		For taxpayers with more than one identification number, the numbers are linked within the registration database		Formal programme to improve the quality of the tax register	
	2016	2017	2016	2017	2016	2017
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.67. Multiple tax types registration, linkages between identification numbers and register quality
(continued)

Jurisdiction	Taxpayers can register for multiple tax types at the same time		For taxpayers with more than one identification number, the numbers are linked within the registration database		Formal programme to improve the quality of the tax register	
	2016	2017	2016	2017	2016	2017
Morocco	■	■	■	■	■	■
Netherlands	■	■	■	■	■	■
New Zealand	■	■	■	■	□	□
Norway	■	■	□	□	■	■
Peru	■	■	■	■	■	■
Poland	■	■	☒	☒	■	■
Portugal	■	■	☒	☒	■	■
Romania	■	■	■	■	■	■
Russia	■	■	☒	☒	■	■
Singapore	■	■	■	■	□	□
Slovak Republic	■	■	■	■	■	■
Slovenia	■	■	□	□	□	□
South Africa	■	■	☒	☒	■	■
Spain	■	■	■	■	■	■
Sweden	■	■	■	■	■	■
Switzerland	■	■	■	■	□	□
Thailand	■	■	☒	☒	■	■
Turkey	■	■	■	■	□	□
United Kingdom	■	■	□	□	■	■
United States	■	■	□	☒	■	■

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- Yes
 □ No
 ☒ Not applicable

Table A.68. Registered taxpayers by tax type – PIT and CIT

Jurisdiction	Registered taxpayers by tax type							
	Personal income tax				Corporate income tax			
	Total taxpayers		Active taxpayers		Total taxpayers		Active taxpayers	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	2 019 958	2 066 685	1 067 052	1 076 332	405 869	419 890	337 730	349 320
Australia	29 285 697	29 965 206	21 285 560	21 655 294	9 835 189	10 158 660	4 389 828	4 397 762
Austria	7 387 560	7 988 958	7 387 560	7 988 958	178 056	183 053	178 056	183 053
Belgium ¹	7 048 184	7 199 549	6 770 456	6 865 406	526 996	538 988	446 046	464 101
Brazil	28 039 118	28 383 477	22 999 111	26 951 064	19 366 756	20 175 848	19 207 758	20 015 719
Bulgaria	D	D	3 466 318	3 501 842	615 949	678 054	463 481	498 769
Canada	34 991 163	35 701 132	29 658 166	29 715 287	3 338 123	3 451 373	D	D
Chile	10 094 737	10 254 325	9 693 221	9 804 644	1 985 133	1 988 059	1 386 840	1 452 789
China (People's Republic of)	D	D	D	D	15 101 000	19 154 000	D	D
Colombia	3 505 771	3 505 771	2 131 452	2 191 493	1 184 085	1 184 085	392 618	432 450
Costa Rica	468 878	480 480	468 878	480 480	177 704	172 175	177 704	172 175
Croatia	100 509	102 142	99 766	101 542	148 498	151 111	133 852	137 259
Cyprus	395 375	410 563	316 390	326 862	187 413	201 003	162 862	171 967
Czech Republic	3 401 160	3 452 956	2 129 673	2 106 785	596 692	621 402	590 248	614 024
Denmark	5 198 000	5 163 000	5 198 000	5 163 000	72 956	73 242	72 956	73 242
Estonia	816 555	826 015	816 555	826 015	278 961	299 908	278 961	299 908
Finland	5 409 588	5 417 648	5 409 588	5 417 648	432 324	433 788	328 763	279 951
France ²	50 647 100	50 852 686	50 647 100	50 852 686	2 130 000	2 250 000	2 100 000	2 200 000
Georgia	2 034 146	2 119 032	1 291 514	1 310 538	213 822	240 855	91 176	103 169
Germany	28 287 838	28 502 418	D	D	1 486 439	1 514 256	D	D
Greece	13 489 597	13 685 411	12 122 999	12 176 239	1 099 208	1 117 513	428 098	434 931
Hong Kong (China)	3 774 000	3 792 000	3 017 671	3 111 985	1 176 000	1 235 000	559 904	510 372
Hungary	4 624 677	5 067 665	4 624 677	5 067 665	460 065	452 969	433 948	434 592
Iceland	277 606	286 728	277 606	286 728	40 478	42 526	40 478	42 526
India ³	240 093 970	285 776 840	50 621 317	60 745 580	7 875 582	8 646 665	2 380 403	2 856 484
Indonesia	32 991 699	35 543 075	24 774 494	27 169 053	2 910 482	3 107 856	1 965 366	2 153 055
Ireland	3 715 246	3 794 301	3 062 483	3 191 030	189 704	200 289	183 628	193 710
Israel	2 551 520	2 581 362	2 439 375	2 471 748	327 238	362 749	243 089	273 241
Italy	27 626 479	28 109 086	27 626 479	28 109 086	2 213 238	2 253 910	2 213 238	2 253 910
Japan	D	D	D	D	3 408 000	3 079 000	D	D
Kenya	12 686	D	D	D	55 215	D	D	D
Korea	6 531 000	D	5 875 000	D	D	D	726 701	D
Latvia	945 630	954 238	945 630	954 238	96 623	97 752	89 177	87 856
Lithuania	1 903 478	1 887 665	1 903 478	1 887 665	310 432	321 476	305 761	316 477
Luxembourg	209 860	217 607	D	D	95 018	96 559	D	D
Malaysia	111 349 447	12 671 644	6 918 831	7 295 776	1 087 522	1 149 598	747 187	780 990
Malta	308 892	312 910	307 621	310 187	56 232	56 747	55 707	56 217
Mexico	62 245 470	70 238 796	54 943 028	62 730 333	2 451 029	2 554 110	1 851 612	1 942 002
Morocco	1 446 537	1 512 774	937 826	1 002 381	461 292	503 557	306 333	341 149

Table A.68. Registered taxpayers by tax type – PIT and CIT (continued)

Jurisdiction	Registered taxpayers by tax type							
	Personal income tax				Corporate income tax			
	Total taxpayers		Active taxpayers		Total taxpayers		Active taxpayers	
	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	12 014 613	12 091 786	11 760 308	11 910 332	925 187	951 651	730 256	759 398
New Zealand	6 872 764	7 070 094	2 198 654	2 200 957	1 165 716	1 193 012	130 090	128 043
Norway	4 794 895	4 827 175	4 748 940	4 817 978	291 268	303 086	291 194	303 017
Peru	D	D	7 082 217	7 624 294	D	D	1 049 292	1 187 222
Poland	31 108 320	31 267 249	18 156 337	18 471 291	699 695	733 213	558 114	589 058
Portugal	10 309 573	10 291 027	5 135 798	5 214 660	539 867	577 202	472 904	473 375
Romania	14 784 914	15 271 443	14 741 527	15 223 894	412 935	306 630	196 772	137 253
Russia	D	D	D	D	4 553 818	4 371 335	D	D
Singapore	2 560 938	2 656 488	D	D	300 010	308 316	D	D
Slovak Republic	615 125	641 033	615 125	641 033	294 396	306 622	294 396	306 622
Slovenia	2 671 712	2 728 556	1 521 556	1 526 237	106 655	107 475	105 855	105 832
South Africa	23 000 000	23 000 000	19 000 000	19 000 000	D	D	D	D
Spain	19 719 531	19 809 362	D	D	1 584 695	1 584 175	D	D
Sweden	D	D	7 662 617	7 764 219	D	D	628 415	645 279
Switzerland								
Thailand	D	D	11 289 239	11 593 809	649 169	683 086	550 368	575 301
Turkey	D	D	1 819 492	D	D	D	721 524	D
United Kingdom	D	D	31 000 000	30 800 000	1 515 709	1 608 084	1 374 135	1 471 093
United States	D	D	D	D	D	D	D	D

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D: Data not available


1. Belgium: Couples (e.g. married, civil union) are considered as one taxpayer. Taking this into account, the number of natural persons that are considered as total taxpayers is 9 222 394 (FY 2016) and 9 345 911 (FY 2017).
2. France: With respect to PIT, the figures are estimated. Dependents such as working students or elderly who earn income are not taken into account in the estimation.
3. India: Figures related to “active taxpayers” pertain to the total number of returns filed by individuals (including hindu individuated families) or legal entities.

Table A.69. Registered taxpayers by tax type – VAT

	Registered taxpayers by tax type					
	Value added tax					
	Total taxpayers		Active taxpayers		Voluntary registrants	
	2016	2017	2016	2017	2016	2017
Argentina	1 639 060	1 683 925	1 062 679	1 067 693	D	D
Australia	2 536 703	2 600 527	2 375 576	2 509 631	725 469	722 367
Austria	938 672	897 978	938 672	897 978	450 257	462 530
Belgium	869 479	943 341	D	D	D	D
Brazil	D	D	D	D	D	D
Bulgaria	275 747	287 976	202 321	208 813	71	109
Canada	7 182 471	7 456 045	3 306 996	3 475 513	D	D
Chile	1 567 772	1 563 164	1 032 410	1 078 201	139 512	143 705
China (People's Republic of)	43 154 000	50 039 000	D	D	43 154 000	50 039 000
Colombia	1 390 535	1 390 535	400 653	429 061	0	0
Costa Rica	107 512	106 193	107 512	106 193	107 512	106 193
Croatia	151 443	150 593	150 071	149 423	35 144	35 327
Cyprus	87 770	90 674	87 770	90 674	45 201	47 688
Czech Republic	857 719	881 627	556 684	569 010	18 760	19 885
Denmark	1 354 871	1 387 718	1 354 871	1 387 718	D	D
Estonia	87 501	93 916	87 501	93 916	D	D
Finland	562 565	557 004	562 565	557 004	538 562	543 672
France	5 570 000	5 750 000	3 850 000	3 910 000	D	D
Georgia	96 024	107 338	63 158	67 610	81 299	92 342
Germany	6 004 209	6 029 959	D	D	D	D
Greece	1 345 198	1 351 303	1 181 852	1 187 957	D	D
Hong Kong (China)						
Hungary	D	D	538 441	529 552	D	D
Iceland	35 098	34 178	35 098	34 178	1 449	1 346
India						
Indonesia	571 854	613 596	557 425	613 596	571 854	D
Ireland	261 016	267 160	252 006	255 541	D	D
Israel	934 534	975 424	772 641	808 106	D	D
Italy	8 996 000	8 642 000	5 152 617	4 891 271	509 000	516 000
Japan	D	D	3 304 000	3 321 000	D	D
Kenya	20 387	D	D	D	D	D
Korea	6 165 158	D	1 094 939	D	6 085 025	D
Latvia	89 681	84 622	89 681	84 622	D	D
Lithuania	89 862	90 773	89 862	90 773	7 591	7 504
Luxembourg	75 955	79 712	70 554	74 189	D	D
Malaysia						
Malta	D	D	D	D	D	D
Mexico	8 542 432	8 947 047	8 443 133	8 947 047	0	0
Morocco	754 672	805 257	480 677	528 617	D	D

Table A.69. Registered taxpayers by tax type – VAT (continued)

Registered taxpayers by tax type						
Value added tax						
	Total taxpayers		Active taxpayers		Voluntary registrants	
	2016	2017	2016	2017	2016	2017
Netherlands	2 291 312	2 422 775	1 784 477	1 854 282	D	D
New Zealand	621 023	605 933	587 638	551 200	D	D
Norway	359 375	363 466	359 375	363 466	41 087	43 978
Peru	D	D	1 039 216	1 183 443	D	D
Poland	2 215 935	2 237 545	2 127 816	2 121 604	D	D
Portugal	1 444 152	1 439 810	695 140	690 775	D	D
Romania	375 346	393 255	375 333	392 170	275 599	275 696
Russia	D	D	D	D	D	D
Singapore	97 616	99 515	D	D	D	D
Slovak Republic	207 478	213 358	207 478	213 358	93 136	95 153
Slovenia	104 643	108 441	104 643	108 441	13 613	14 301
South Africa	D	D	D	D	D	D
Spain	3 414 185	3 440 665	D	D	D	D
Sweden	D	D	1 085 852	1 093 010	39 000	41 000
Switzerland	374 882	376 642	374 882	376 642	100 831	110 522
Thailand ¹	583 696	585 518	551 363	577 581	2 863	1 334
Turkey	D	D	2 486 821	D	D	D
United Kingdom	2 217 840	2 308 580	1 971 520	2 042 940	246 320	265 640
United States						

StatLink  <http://dx.doi.org/10.1787/888933986549>

D: Data not available


1. Thailand: The number of voluntary VAT registrants is the number of new VAT registrants for the fiscal year.

Table A.70. Registered taxpayers by tax type – Tax withheld from employees by employers and excise

	Registered taxpayers by tax type							
	Tax withheld from employees by employers				Excise (domestic manufacturers/producers)			
	Total taxpayers		Active taxpayers		Total taxpayers		Active taxpayers	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	D	D	D	D	D	D	D	D
Australia	1 323 131	1 306 961	1 205 862	1 255 807	2 420	2 662	1 944	2 187
Austria	392 583	395 683	392 583	395 683				
Belgium	D	D	D	D				
Brazil	D	D	D	D				
Bulgaria	D	D	D	D				
Canada	D	D	D	D	D	D	4 176	4 766
Chile	315 897	325 113	315 897	325 113	59	46	59	46
China (People's Republic of)	22 658 000	27 277 000	D	D	174 000	198 000	D	D
Colombia	1 394 785	1 394 785	218 483	265 316				
Costa Rica	23 531	24 134	23 531	24 134	304	345	304	345
Croatia	1 529 659	1 559 874	1 529 659	1 559 874				
Cyprus	109 866	119 934	109 866	119 934				
Czech Republic	688 623	704 177	549 706	558 516				
Denmark	204 793	208 000	204 793	208 000	18 815	19 156	18 815	19 156
Estonia	69 621	71 723	69 621	71 723	18 815			
Finland	235 564	244 341	235 564	244 341				
France								
Georgia	562 626	597 377	159 241	168 992	185	217	185	217
Germany	D	D	D	D				
Greece	D	D	D	D				
Hong Kong (China)								
Hungary	586 623	581 751	572 852	562 169	D	D	8 407	4 143
Iceland	D	D	D	D				
India	D	D	D	D				
Indonesia	479 737	D	436 421	D				
Ireland	218 095	224 624	212 159	212 159	52 077	55 897	D	D
Israel	281 416	288 620	281 416	288 620	42	46	42	46
Italy	4 332 489	4 172 619	4 332 489	4 172 619				
Japan	3 540 000	3 543 000	D	D				
Kenya	D	D	D	D	D	D	D	D
Korea	17 740 098	D	D	D	2 160	D	2 160	D
Latvia	80 123	80 155	80 123	80 155				
Lithuania	134 275	135 459	116 371	113 953	93	93	87	87
Luxembourg	398 013	412 347	D	D				
Malaysia	949 673	1 014 832	468 953	569 832				
Malta	18 383	20 453	16 329	18 262				
Mexico	153 887	184 388	153 887	184 388	96 394	109 039	51 574	109 039
Morocco	364 538	404 667	319 188	349 924				

Table A.70. Registered taxpayers by tax type – Tax withheld from employees by employers and excise
(continued)

	Registered taxpayers by tax type							
	Tax withheld from employees by employers				Excise (domestic manufacturers/producers)			
	Total taxpayers		Active taxpayers		Total taxpayers		Active taxpayers	
	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	664 693	677 627	664 693	677 627	690	766	690	766
New Zealand	193 831	196 783	186 424	190 995				
Norway	215 988	219 348	215 988	219 348	1 774	1 921	1 774	1 921
Peru	D	D	376 875	399 632	D	D	1 198	1 233
Poland	1 981 008	2 030 224	1 256 643	1 280 451		D		D
Portugal	D	D	412 755	422 419				
Romania	562 234	578 235	509 216	528 282	2 921	2 741	2 357	2 149
Russia	D	D	D	D				
Singapore								
Slovak Republic	268 792	269 677	268 792	269 677				
Slovenia ¹	92 513	96 052	88 453	92 914	39 114	1 081	39 114	1 081
South Africa	D	D	D	D	D	D	D	D
Spain	2 429 561	2 333 695	D	D				
Sweden	D	D	3 416 404	3 471 472	D	D	55 908	62 241
Switzerland								
Thailand	D	D	274 605	285 471				
Turkey	D	D	2 597 340	D				
United Kingdom	D	D	D	D	D	D	D	D
United States ²	6 300 000	6 400 000	D	D	1 100 000	1 100 000	D	D

StatLink  <http://dx.doi.org/10.1787/888933986568>**D:** Data not available

1. Slovenia: From FY 2017, the definition and obligations for small producers of spirits to register for Excise have changed. Therefore, data is not comparable to previous years.
2. United States: Regarding Tax withheld from employees by employers, this is an estimated number of employers.

Table A.71. Registration channels – Availability and usage


Jurisdiction	Registration channels																								
	Availability												Usage (as a percentage of total registrations)												
	Application		Telephone		Email		Paper		Face-to-face		Other		Application		Telephone		Email		Paper		Face-to-face		Other		
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
Argentina	■	■					■	■	■	■				100.0	100.0					0.0	0.0	0.0	0.0		
Australia	■	■					■	■				■	■	68.9	68.8					26.7	26.8			4.4	4.4
Austria	■	■					■	■						D	D					D	D				
Belgium	■	■					■	■	■	■				75.2	77.6					13.3	11.8	11.5	10.6		
Brazil	■	■							■	■				D	D							D	D		
Bulgaria	■	■					■	■				■	■	D	D					D	D			D	D
Canada	■	■	■	■		■	■	■	■	■	■	■	■	58.0	59.0	24.0	24.0		0.0	7.0	6.0	3.0	3.0	8.0	8.0
Chile	■	■							■	■				84.8	88.3							15.2	11.8		
China (People's Republic of)	■	■							■	■				D	D							D	D		
Colombia									■	■												100.0	100.0		
Costa Rica	■	■							■	■				34.7	35.3							65.3	64.7		
Croatia	■	■			■	■	■	■	■	■				D	D			D	D	D	D	D	D		
Cyprus							■	■												100.0	100.0				
Czech Republic	■	■					■	■				■	■	42.0	48.0					31.0	25.0			27.0	27.0
Denmark	■	■			■	■			■	■				100.0	100.0				D	D		D	D		
Estonia	■	■			■	■	■	■						D	D				D	D	D	D			
Finland	■	■					■	■						46.0	54.0					54.0	46.0				
France	■	■			■	■	■	■	■	■				D	D				D	D	D		D	D	
Georgia ¹									■	■	■	■										8.0	8.0	92.0	92.0
Germany	■	■							■	■	■	■		D	D							D	D	D	D
Greece					■	■			■	■									D	D		D	D		
Hong Kong (China)											■	■												100.0	100.0
Hungary			■	■			■	■	■	■	■	■				D	D			D	D	D	D	D	D
Iceland					■	■	■	■											D	D	D	D			
India	■	■					■	■						D	D					D	D				
Indonesia	■	■							■	■				2.1	19.0							98.0	81.0		

Table A.71. Registration channels – Availability and usage (continued)

Jurisdiction	Registration channels																						
	Availability										Usage (as a percentage of total registrations)												
	Application		Telephone		Email		Paper		Face-to-face		Other		Application		Telephone		Email		Paper		Face-to-face		Other
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland	■	■					■	■				29.0	66.0					71.0	34.0				
Israel	■	■			■	■	■	■	■	■		45.0	51.0			0.0	0.0	0.0	0.0	55.0	49.0		
Italy	■	■							■	■	■	■	28.0	29.0						41.0	40.0	31.0	31.0
Japan	■	■					■	■	■	■		D	D					D	D	D	D		
Kenya	D	D	D	D	D	D	D	D	D	D	D												
Korea	■			■			■	■	■	■		D			D			D	D	D	D		
Latvia	■	■			■	■	■	■	■	■		D	D			D	D	D	D	D	D		
Lithuania	■	■					■	■	■	■	■	22.0	35.0					2.0	1.0	22.0	26.0	54.0	38.0
Luxembourg ²	■	■			■	■	■	■			■	■	D	D			D	D	D	D		D	D
Malaysia	■	■	■	■	■	■	■	■	■	■	■	20.0	21.0	5.0	5.0	1.0	1.0	2.0	2.0	71.0	70.0	1.0	1.0
Malta	■	■			■	■	■	■	■	■		D	D			D	D	D	D	D	D		
Mexico	■	■							■	■		60.0	59.5							40.0	40.4		
Morocco									■	■	■	■								98.6	98.6	1.3	1.3
Netherlands											■	■										100.0	100.0
New Zealand	■	■			■	■	■	■	■	■		59.8	60.7			0.1	0.1	39.9	39.1	0.2	0.1		
Norway	■	■					■	■	■	■		23.0	25.0					3.0	2.0	74.0	73.0		
Peru	■	■							■	■		33.0	27.0							67.0	73.0		
Poland	■	■					■	■	■	■		D	D					D	D	D	D		
Portugal	■	■							■	■		26.6	28.4							73.4	71.6		
Romania	■	■					■	■				D	D					D	D				
Russia	■	■					■	■	■	■		D	D					D	D	D	D		
Singapore	■	■	■	■	■	■	■	■	■	■	■	D	D	D	D	D	D	D	D	D	D	D	D
Slovak Republic	■	■					■	■			■	■	D	D				D	D			D	D
Slovenia							■	■	■	■	■							D	D	D	D	D	D
South Africa	■	■	■	■	■	■	■	■	■	■	■	40.0	40.0	D	D	D	D	D	D	60.0	60.0	D	D
Spain	■	■	■	■	■	■	■	■	■	■	■	D	D	D	D	D	D	D	D	D	D	D	D

Table A.71. Registration channels – Availability and usage (continued)

Jurisdiction	Registration channels																							
	Availability										Usage (as a percentage of total registrations)													
	Application		Telephone		Email		Paper		Face-to-face		Other		Application		Telephone		Email		Paper		Face-to-face		Other	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Sweden	■	■					■	■				D	D					D	D					
Switzerland	■	■					■	■				D	D					D	D					
Thailand	■	■							■	■		14.5	22.7							85.5	77.4			
Turkey							■	■	■	■								D	D	D	D			
United Kingdom	■	■	■	■	■	■	■	■	■	■		D	D	D	D	D	D	D	D	D	D	D	D	D
United States	■	■					■	■	■	■		D	D					D	D	D	D			

StatLink  <http://dx.doi.org/10.1787/888933986587>

■ Yes

□ No

D: Data not available


1. Georgia: Figures refer to individuals. Legal entities are always registered face-to-face (100%).
2. Luxembourg: For VAT, 15% (2016) / 23% (2017) of total registrations are carried out via application.

Table A.72. Registration activation

Jurisdiction	Registration activation							
	Taxpayers need to separately activate the registration after registering for tax		Activation channel					
			Through face-to-face contact		By telephone		By other channel	
2016	2017	2016	2017	2016	2017	2016	2017	
Argentina	<input type="checkbox"/>	<input type="checkbox"/>						
Australia	<input type="checkbox"/>	<input type="checkbox"/>						
Austria	<input type="checkbox"/>	<input type="checkbox"/>						
Belgium	<input type="checkbox"/>	<input type="checkbox"/>						
Brazil	<input type="checkbox"/>	<input type="checkbox"/>						
Bulgaria	<input type="checkbox"/>	<input type="checkbox"/>						
Canada	<input type="checkbox"/>	<input type="checkbox"/>						
Chile	<input type="checkbox"/>	<input type="checkbox"/>						
China (People's Republic of)	<input type="checkbox"/>	<input type="checkbox"/>						
Colombia	<input type="checkbox"/>	<input type="checkbox"/>						
Costa Rica	<input type="checkbox"/>	<input type="checkbox"/>						
Croatia	<input type="checkbox"/>	<input type="checkbox"/>						
Cyprus	<input type="checkbox"/>	<input type="checkbox"/>						
Czech Republic	<input type="checkbox"/>	<input type="checkbox"/>						
Denmark	<input type="checkbox"/>	<input type="checkbox"/>						
Estonia	<input type="checkbox"/>	<input type="checkbox"/>						
Finland	<input type="checkbox"/>	<input type="checkbox"/>						
France	<input type="checkbox"/>	<input type="checkbox"/>						
Georgia	<input type="checkbox"/>	<input type="checkbox"/>						
Germany	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	■	■
Greece	<input type="checkbox"/>	<input type="checkbox"/>						
Hong Kong (China)	<input type="checkbox"/>	<input type="checkbox"/>						
Hungary	<input type="checkbox"/>	<input type="checkbox"/>						
Iceland	<input type="checkbox"/>	<input type="checkbox"/>						
India	<input type="checkbox"/>	<input type="checkbox"/>						
Indonesia	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	■	■
Ireland	<input type="checkbox"/>	<input type="checkbox"/>						
Israel	<input type="checkbox"/>	<input type="checkbox"/>						
Italy	<input type="checkbox"/>	<input type="checkbox"/>						
Japan	<input type="checkbox"/>	<input type="checkbox"/>						
Kenya	<input type="checkbox"/>	<input type="checkbox"/>						
Korea	<input type="checkbox"/>	<input type="checkbox"/>						
Latvia	<input type="checkbox"/>	<input type="checkbox"/>						
Lithuania	<input type="checkbox"/>	<input type="checkbox"/>						
Luxembourg	<input type="checkbox"/>	<input type="checkbox"/>						
Malaysia	<input type="checkbox"/>	<input type="checkbox"/>						
Malta	<input type="checkbox"/>	<input type="checkbox"/>						

Table A.72. Registration activation (continued)

Jurisdiction	Registration activation							
	Taxpayers need to separately activate the registration after registering for tax		Activation channel					
			Through face-to-face contact		By telephone		By other channel	
2016	2017	2016	2017	2016	2017	2016	2017	
Mexico	<input type="checkbox"/>	<input type="checkbox"/>						
Morocco	<input type="checkbox"/>	<input type="checkbox"/>						
Netherlands	<input type="checkbox"/>	<input type="checkbox"/>						
New Zealand	<input type="checkbox"/>	<input type="checkbox"/>						
Norway	<input type="checkbox"/>	<input type="checkbox"/>						
Peru	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poland	<input type="checkbox"/>	<input type="checkbox"/>						
Portugal	<input type="checkbox"/>	<input type="checkbox"/>						
Romania	<input type="checkbox"/>	<input type="checkbox"/>						
Russia	<input type="checkbox"/>	<input type="checkbox"/>						
Singapore	<input type="checkbox"/>	<input type="checkbox"/>						
Slovak Republic	<input type="checkbox"/>	<input type="checkbox"/>						
Slovenia	<input type="checkbox"/>	<input type="checkbox"/>						
South Africa	<input type="checkbox"/>	<input type="checkbox"/>						
Spain	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Sweden	<input type="checkbox"/>	<input type="checkbox"/>						
Switzerland	<input type="checkbox"/>	<input type="checkbox"/>						
Thailand	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Turkey	<input type="checkbox"/>	<input type="checkbox"/>						
United Kingdom	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
United States	<input type="checkbox"/>	<input type="checkbox"/>						

StatLink  <http://dx.doi.org/10.1787/888933986606>

■ Yes

□ No

Table A.73. Withholding regimes for income of residents


Jurisdiction	Types of personal income normally subject to withholding where paid to resident taxpayers ¹																	
	Wage and salary		Dividends		Interest		Rents		Specified business income		Royalties, patents		Sales/purchases of shares		Sales/purchases of real estate		Other types of income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.73. Withholding regimes for income of residents (continued)

Jurisdiction	Types of personal income normally subject to withholding where paid to resident taxpayers ¹																	
	Wage and salary		Dividends		Interest		Rents		Specified business income		Royalties, patents		Sales/purchases of shares		Sales/purchases of real estate		Other types of income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland	■	■	■	■	■	■	□	□	■	■	■	■	□	□	■	■	□	□
Israel	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Italy	■	■	■	■	■	■	□	□	■	■	■	■	■	■	□	□	■	■
Japan	■	■	■	■	■	■	□	□	■	■	■	■	■	■	□	□	■	■
Kenya	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□	□	□
Korea	■	■	■	■	■	■	□	□	■	■	■	■	■	■	□	□	■	■
Latvia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Lithuania	■	■	■	■	□	□	■	■	□	□	■	■	□	□	□	□	■	■
Luxembourg	■	■	■	■	■	■	■	■	□	□	□	□	□	□	□	□	□	□
Malaysia	■	■	■	■	■	■	□	□	□	□	■	■	□	□	■	■	□	□
Malta	■	■	■	■	■	■	□	□	□	□	□	□	■	■	■	■	□	□
Mexico	■	■	■	■	■	■	■	■	□	□	□	□	■	■	■	■	■	■
Morocco	■	■	■	■	■	■	□	□	□	□	□	□	■	■	□	□	□	□
Netherlands	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	■	■
New Zealand	■	■	■	■	■	■	□	□	□	□	■	■	□	□	□	□	□	□
Norway	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	■	■
Peru	■	■	■	■	■	■	□	□	□	□	■	■	■	■	□	□	■	■
Poland	■	■	■	■	■	■	□	□	□	□	■	■	□	□	□	□	□	□
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□	□	□
Romania	■	■	■	■	■	■	□	□	□	□	■	■	□	□	□	□	■	■
Russia	■	■	■	■	■	■	■	■	□	□	■	■	■	■	□	□	■	■
Singapore	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□
Slovak Republic	□	□	□	■	■	■	□	□	□	□	■	■	□	□	□	□	□	□
Slovenia	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□	■	■
South Africa	■	■	■	■	□	□	□	□	□	□	■	■	■	■	■	■	■	■

Table A.73. Withholding regimes for income of residents (continued)

Jurisdiction	Types of personal income normally subject to withholding where paid to resident taxpayers ¹																	
	Wage and salary		Dividends		Interest		Rents		Specified business income		Royalties, patents		Sales/purchases of shares		Sales/purchases of real estate		Other types of income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Spain	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□	■	■
Sweden	■	■	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□
Switzerland	□	□	■	■	■	■	□	□	□	□	□	□	□	□	□	□	■	■
Thailand	■	■	■	■	■	■	■	■	■	■	■	□	■	■	■	■	□	□
Turkey	■	■	■	■	■	■	□	□	■	■	■	■	■	■	□	□	□	□
United Kingdom	■	■	□	□	□	□	□	□	■	■	■	■	■	■	□	□	□	□
United States	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	■	■

StatLink  <http://dx.doi.org/10.1787/888933986625>

- Yes
□ No

1. Note: This is only a general overview of the available withholding regimes. Exceptions (e.g. for certain income types, transactions, situations, etc.) may apply.

Table A.74. Withholding regimes for income of non-residents

Jurisdiction	Types of personal income normally subject to withholding where paid to non-resident taxpayers ¹																	
	Wage and salary		Dividends		Interest		Rents		Specified business income		Royalties, patents		Sales/purchases of shares		Sales/purchases of real estate		Other types of income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.74. Withholding regimes for income of non-residents (continued)

Jurisdiction	Types of personal income normally subject to withholding where paid to non-resident taxpayers ¹																	
	Wage and salary		Dividends		Interest		Rents		Specified business income		Royalties, patents		Sales/purchases of shares		Sales/purchases of real estate		Other types of income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland	■	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■	□	□
Israel	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Italy	■	■	■	■	■	■	□	□	■	■	■	■	■	■	□	□	■	■
Japan	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Kenya	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□
Korea	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Latvia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Lithuania	■	■	■	■	■	■	■	■	□	□	■	■	□	□	■	■	□	□
Luxembourg	■	■	■	■	■	■	■	■	■	■	□	□	□	□	□	□	□	□
Malaysia	■	■	■	■	■	■	□	□	□	□	■	■	□	□	■	■	□	□
Malta	■	■	■	■	□	□	□	□	□	□	□	□	■	■	■	■	□	□
Mexico	■	■	■	■	■	■	■	■	■	□	■	□	■	■	■	■	■	■
Morocco	□	□	■	■	■	■	□	□	□	□	□	□	■	■	□	□	□	□
Netherlands	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	■	■
New Zealand	□	□	□	□	□	□	□	□	■	■	□	□	□	□	□	■	□	□
Norway	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	■	■
Peru	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Poland	■	■	■	■	■	■	□	□	□	□	■	■	□	□	□	□	□	□
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□	□	□
Romania	■	■	■	■	■	■	□	□	□	□	■	■	□	□	□	□	□	□
Russia	■	■	■	■	■	■	■	■	□	□	■	■	■	■	□	□	■	■
Singapore	□	□	□	□	■	■	□	□	■	■	■	■	□	□	□	□	■	■
Slovak Republic	□	□	□	■	■	■	■	■	□	□	■	■	□	□	□	□	□	□
Slovenia	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□	■	■
South Africa	□	□	■	■	■	■	□	□	□	□	■	■	■	■	■	■	■	■

Table A.74. Withholding regimes for income of non-residents (continued)

Jurisdiction	Types of personal income normally subject to withholding where paid to non-resident taxpayers ¹																	
	Wage and salary		Dividends		Interest		Rents		Specified business income		Royalties, patents		Sales/purchases of shares		Sales/purchases of real estate		Other types of income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Spain	■	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■	■	■
Sweden	■	■	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□
Switzerland	■	■	■	■	■	■	□	□	□	□	□	□	□	□	□	□	■	■
Thailand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Turkey	■	■	■	■	■	■	□	□	■	■	■	■	■	■	□	□	□	□
United Kingdom	□	□	□	□	□	□	■	■	□	□	■	■	□	□	□	□	□	□
United States	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	■	■

StatLink  <http://dx.doi.org/10.1787/888933986644>

- Yes
□ No


1. Note: This is only a general overview of the available withholding regimes. Exceptions (e.g. for certain income types, transactions, situations, etc.) may apply.

Table A.75. Percentage of PIT withheld at source and withholding systems for employees' personal income tax

Jurisdiction	Percentage of total personal income tax withheld at source		Withholding systems for employees' personal income tax	
	2016	2017	2016	2017
Argentina	D	D	Cumulative withholding	Cumulative withholding
Australia	D	D	Cumulative withholding	Cumulative withholding
Austria	87.4	87.7	Cumulative withholding	Cumulative withholding
Belgium	100.0	100.0	Cumulative withholding	Cumulative withholding
Brazil	121.1	121.1	Non-cumulative withholding	Non-cumulative withholding
Bulgaria	89.0	89.0	Cumulative withholding	Cumulative withholding
Canada	D	D	Non-cumulative withholding	Non-cumulative withholding
Chile	D	D	Non-cumulative withholding	Non-cumulative withholding
China (People's Republic of)	D	82.5	Non-cumulative withholding	Non-cumulative withholding
Colombia	D	D	Cumulative withholding	Cumulative withholding
Costa Rica	2.0	2.0	Cumulative withholding	Cumulative withholding
Croatia	25.7	24.0	Cumulative withholding	Cumulative withholding
Cyprus	D	D	Non-cumulative withholding	Non-cumulative withholding
Czech Republic	96.0	96.5	Cumulative withholding	Cumulative withholding
Denmark	94.6	94.9	Cumulative withholding	Cumulative withholding
Estonia	20.0	20.0	Non-cumulative withholding	Non-cumulative withholding
Finland	95.0	96.0	Cumulative withholding	Cumulative withholding
France	D	D	No withholding	No withholding
Georgia	24.6	27.8	Non-cumulative withholding	Non-cumulative withholding
Germany	D	D	Cumulative withholding	Cumulative withholding
Greece	D	D	Cumulative withholding	Cumulative withholding
Hong Kong (China)	D	D	No withholding	No withholding
Hungary	91.4	92.5	Cumulative withholding	Cumulative withholding
Iceland	D	D	Non-cumulative withholding	Non-cumulative withholding
India ¹	69.0	52.0	Non-cumulative withholding	Non-cumulative withholding
Indonesia	93.9	91.9	Non-cumulative withholding	Non-cumulative withholding
Ireland	92.6	94.4	Cumulative withholding	Cumulative withholding
Israel	80.7	87.0	Cumulative withholding	Cumulative withholding
Italy	80.0	80.0	Cumulative withholding	Cumulative withholding
Japan	84.6	83.4	Cumulative withholding	Cumulative withholding
Kenya	10.2	10.6	Non-cumulative withholding	Non-cumulative withholding
Korea	77.1	D	Non-cumulative withholding	Non-cumulative withholding
Latvia	89.0	89.0	Non-cumulative withholding	Non-cumulative withholding
Lithuania	82.0	82.0	Non-cumulative withholding	Non-cumulative withholding
Luxembourg	48.0	45.0	Cumulative withholding	Cumulative withholding
Malaysia	86.9	89.1	Cumulative withholding	Cumulative withholding
Malta	D	D	Cumulative withholding	Cumulative withholding
Mexico	10.0	35.0	Non-cumulative withholding	Non-cumulative withholding
Morocco	59.5	63.4	Cumulative withholding	Cumulative withholding
Netherlands	100.5	100.0	Cumulative withholding	Cumulative withholding

Table A.75. **Percentage of PIT withheld at source and withholding systems for employees' personal income tax** (continued)

Jurisdiction	Percentage of total personal income tax withheld at source		Withholding systems for employees' personal income tax	
	2016	2017	2016	2017
New Zealand	D	D	Non-cumulative withholding	Non-cumulative withholding
Norway	93.8	92.6	Non-cumulative withholding	Non-cumulative withholding
Peru	D	D	Cumulative withholding	Cumulative withholding
Poland	D	D	Cumulative withholding	Cumulative withholding
Portugal	86.0	87.0	Non-cumulative withholding	Non-cumulative withholding
Romania	D	D	Non-cumulative withholding	Non-cumulative withholding
Russia	95.4	94.8	Non-cumulative withholding	Non-cumulative withholding
Singapore	20.0	20.0	No withholding	No withholding
Slovak Republic	7.8	7.1	Cumulative withholding	Cumulative withholding
Slovenia	D	D	Non-cumulative withholding	Non-cumulative withholding
South Africa	96.6	96.5	Non-cumulative withholding	Non-cumulative withholding
Spain	D	D	Non-cumulative withholding	Non-cumulative withholding
Sweden	D	D	Non-cumulative withholding	Non-cumulative withholding
Switzerland	D	D	No withholding	No withholding
Thailand	91.0	90.0	Non-cumulative withholding	Non-cumulative withholding
Turkey	D	D	Cumulative withholding	Cumulative withholding
United Kingdom	D	D	Cumulative withholding	Cumulative withholding
United States	D	D	Non-cumulative withholding	Non-cumulative withholding

StatLink  <http://dx.doi.org/10.1787/888933986663>**D:** Data not available


1. India: The percentage of total personal income tax withheld at source relates to total income tax collected from individuals and non-corporate entities.

Table A.76. Return filing obligations – CIT and PIT

Jurisdiction	Return filing frequency per year											
	Corporate income tax								Personal income tax			
	Once		4 times		12 times		Other frequency		Once		Other frequency	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.76. Return filing obligations – CIT and PIT (continued)

Jurisdiction	Return filing frequency per year											
	Corporate income tax								Personal income tax			
	Once		4 times		12 times		Other frequency		Once		Other frequency	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	■	■							■	■		
Netherlands	■	■							■	■		
New Zealand	■	■							■	■		
Norway	■	■							■	■		
Peru	■	■							■	■		
Poland	■	■							■	■		
Portugal	■	■							■	■		
Romania	■	■	■	■			■	■	■	■		
Russia			■	■			■	■	■	■	■	■
Singapore	■	■							■	■		
Slovak Republic	■	■							■	■		
Slovenia	■	■							■	■		
South Africa	■	■							■	■		
Spain	■	■							■	■		
Sweden	■	■							■	■		
Switzerland												
Thailand							■	■	■	■	■	■
Turkey	■	■							■	■		
United Kingdom	■	■							■	■		
United States	■	■							■	■		

StatLink  <http://dx.doi.org/10.1787/888933986682>

■ Yes

□ No

Table A.77. Return filing obligation – Tax withheld from employees by employers

Jurisdiction	Return filing frequency per year																	
	Tax withheld from employees by employers																	
	Once		Twice		4 times		12 times		13 times		24 times		26 times		52 times		Other frequency	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■																

Table A.77. Return filing obligation – Tax withheld from employees by employers (continued)

Jurisdiction	Return filing frequency per year																	
	Tax withheld from employees by employers																	
	Once		Twice		4 times		12 times		13 times		24 times		26 times		52 times		Other frequency	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Korea							■	■										
Latvia							■	■										
Lithuania									■	■								
Luxembourg	■	■			■	■	■	■										
Malaysia							■	■										
Malta							■	■										
Mexico							■	■										
Morocco	■	■																
Netherlands	■	■	■	■			■	■	■	■								
New Zealand							■	■			■	■						
Norway							■	■										
Peru							■	■										
Poland							■	■										
Portugal							■	■										
Romania					■	■	■	■										
Russia					■	■												
Singapore																		
Slovak Republic									■	■								
Slovenia																	■	■
South Africa									■	■								
Spain	■	■			■	■	■	■										
Sweden							■	■										
Switzerland																		
Thailand							■	■										
Turkey							■	■										
United Kingdom							■	■										
United States					■	■												

■ Yes

□ No


StatLink  <http://dx.doi.org/10.1787/888933986701>

Table A.78. Return filing obligation – VAT

Jurisdiction	Return filing frequency per year													
	Value added tax													
	Once		Twice		3 times		4 times		6 times		12 times		Other frequency	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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											■	■		

Table A.78. Return filing obligation – VAT (continued)

Jurisdiction	Return filing frequency per year													
	Value added tax													
	Once		Twice		3 times		4 times		6 times		12 times		Other frequency	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Korea			■	■										
Latvia							■	■			■	■	■	■
Lithuania											■	■	■	■
Luxembourg	■	■					■	■			■	■		
Malaysia														
Malta	■	■					■	■			■	■		
Mexico	■	■												
Morocco							■	■			■	■		
Netherlands	■	■					■	■			■	■		
New Zealand	■	■	■	■					■	■	■	■	■	■
Norway	■	■					■	■	■	■	■	■		
Peru											■	■		
Poland							■	■			■	■		
Portugal							■	■			■	■		
Romania	■	■	■	■			■	■			■	■		
Russia							■	■						
Singapore	■	■					■	■	■	■				
Slovak Republic							■	■			■	■		
Slovenia	■	■					■	■			■	■		
South Africa									■	■	■	■	■	■
Spain	■	■					■	■			■	■		
Sweden	■	■									■	■		
Switzerland			■	■			■	■			■	■		
Thailand											■	■		
Turkey											■	■		
United Kingdom							■	■						
United States														

■ Yes

□ No


StatLink  <http://dx.doi.org/10.1787/888933986720>

Table A.79. **Mandatory electronic filing**

Jurisdiction	Mandatory electronic filing							
	Corporate income tax		Personal income tax		Tax withheld from employees by employers		Value added tax	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	For all	For all	For all	For all	For all	For all	For all	For all
Australia	For some	For some	No	No	For some	For some	For some	For some
Austria	For some	For some	For some	For some	For some	For some	For some	For some
Belgium	For all	For all	No	No	For some	For some	For all	For all
Brazil	For all	For all	For all	For all	For all	For all	For all	For all
Bulgaria	No	For some	No	No	For some	For some	For some	For some
Canada	For some	For some	For some	For some	For some	For some	For some	For some
Chile	For some	For some	For some	For some	For some	For some	For some	For some
China (People's Republic of)	No	No	No	No	No	No	No	No
Colombia	For all	For all	For some	For some	For all	For all	For some	For some
Costa Rica	For all	For all	For all	For all	For all	For all	For all	For all
Croatia	For some	For some	No	No	For some	For some	For all	For all
Cyprus	For all	For all	No	No	For all	For all	No	No
Czech Republic	For some	For some	For some	For some	For some	For some	For some	For some
Denmark	For all	For all	For some	For some	For some	For some	For all	For all
Estonia	For some	For some	No	No	For some	For some	For some	For some
Finland	For all	For all	No	No	For all	For all	For all	For all
France	For all	For all	For some	For some			For all	For all
Georgia	No	No	No	No	No	No	No	No
Germany	For all	For all	For some	For some	For all	For all	For all	For all
Greece	For all	For all	For all	For all	For all	For all	For some	For some
Hong Kong (China)	No	No	No	No				
Hungary	For all	For all	No	No	For all	For all	For all	For all
Iceland	For all	For all	For all	For all	For all	For all	For some	For some
India	For all	For all	For some	For some	For some	For some		
Indonesia	For some	For some	For some	For some	For some	For some	For all	For all
Ireland	For all	For all	For some	For some	For some	For some	For all	For all
Israel	For all	For all	For some	For some	For some	For some	For some	For some
Italy	For all	For all	For some	For some	For all	For all	For all	For all
Japan	No	No	No	No	No	No	No	No
Kenya	For all	For all	For all	For all	For all	For all	For all	For all
Korea	No	No	No	No	No	No	No	No
Latvia	For all	For all	For some	For some	For all	For all	For all	For all
Lithuania	For all	For all	For some	For some	For all	For all	For some	For some
Luxembourg	No	For all	No	No	No	No	For some	For some
Malaysia	For all	For all	No	No	For some	For some		
Malta	No	No	No	No	For some	For some	No	No
Mexico	For all	For all	For all	For all	For all	For all	For all	For all
Morocco	For some	For some	For some	For some	For some	For some	For some	For some
Netherlands	For all	For all	For some	For some	For all	For all	For all	For all

Table A.79. **Mandatory electronic filing** (continued)

Jurisdiction	Mandatory electronic filing							
	Corporate income tax		Personal income tax		Tax withheld from employees by employers		Value added tax	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	No	No	No	No	For some	For some	No	No
Norway	For all	For all	No	No	For all	For all	For all	For all
Peru	For all	For all	For all	For all	For all	For all	For all	For all
Poland	For all	For all	No	No	For some	For some	For some	For some
Portugal	For all	For all	For some	For some	For all	For all	For all	For all
Romania	For some	For some	No	No	For all	For all	For some	For some
Russia	For some	For some	For some	For some	For some	For some	For all	For all
Singapore	No	No	No	No			For all	For all
Slovak Republic	For some	For some	No	No	For some	For some	For all	For all
Slovenia	For all	For all	No	No	For all	For all	For all	For all
South Africa	For all	For all	No	No	For all	For all	No	No
Spain	For all	For all	No	No	For all	For all	For some	For some
Sweden	No	No	No	No	No	No	No	No
Switzerland							No	No
Thailand	No	No	No	No	No	No	No	No
Turkey	For some	For some	For some	For some	For some	For some	For some	For some
United Kingdom	For all	For all	No	No	For all	For all	For all	For all
United States	For some	For some	No	No	For some	For some		


StatLink  <http://dx.doi.org/10.1787/888933986739>**For all:** E-filing available and mandatory for all taxpayers**For some:** E-filing available and mandatory for some taxpayers**No:** E-filing available but not mandatory**NA:** E-filing not available

Table A.80. On-time return filing – CIT

Jurisdiction	On-time return filing			
	Corporate income tax			
	No. of returns expected		No. of returns filed on time	
	2016	2017	2016	2017
Argentina	374 490	377 978	161 112	154 135
Australia ¹	D	D	D	D
Austria	178 056	183 053	D	D
Belgium	526 996	538 988	414 927	432 609
Brazil	14 600 000	14 600 000	12 079 965	13 485 581
Bulgaria	615 949	678 054	463 481	498 769
Canada	986 559	1 008 599	844 910	868 610
Chile	1 217 085	1 301 393	1 146 315	1 148 907
China (People's Republic of)	16 665 000	19 644 000	15 665 000	19 202 000
Colombia	392 618	432 450	346 723	389 783
Costa Rica	125 210	123 193	122 346	121 224
Croatia	133 637	138 174	116 882	120 689
Cyprus	162 862	171 967	64 951	61 978
Czech Republic	479 689	458 074	399 115	412 426
Denmark	291 000	311 000	246 000	281 000
Estonia	D	D	D	D
Finland	432 000	434 000	423 530	411 204
France	2 100 000	2 200 000	2 000 000	2 100 000
Georgia	107 542	90 334	75 999	78 955
Germany ²	1 253 049	1 284 127	955 119	984 612
Greece	251 630	257 370	240 415	241 702
Hong Kong (China)	559 924	510 372	366 680	345 104
Hungary	460 065	452 969	389 905	379 825
Iceland	40 478	42 526	29 581	34 799
India	2 380 403	2 856 484	1 435 615	2 285 187
Indonesia	705 710	774 966	556 546	600 767
Ireland	184 503	193 710	114 611	125 155
Israel	243 089	273 241	128 960	151 117
Italy	D	D	2 000 369	2 021 536
Japan	D	D	D	D
Kenya	235 018	283 115	39 314	51 287
Korea	D	D	695 445	D
Latvia	94 961	100 276	73 417	73 540
Lithuania	182 507	189 505	82 057	117 120
Luxembourg	D	D	D	D
Malaysia	380 318	266 077	354 109	258 856
Malta	25 674	D	21 211	D
Mexico ³	1 533 540	1 608 393	503 630	451 118
Morocco	235 871	240 305	206 225	183 940

Table A.80. On-time return filing – CIT (continued)

Jurisdiction	On-time return filing			
	Corporate income tax			
	No. of returns expected		No. of returns filed on time	
	2016	2017	2016	2017
Netherlands	730 256	759 398	693 743	721 428
New Zealand	880 061	894 276	654 114	660 101
Norway	291 222	323 812	263 714	282 626
Peru	565 792	611 461	423 218	562 917
Poland	D	D	D	D
Portugal	470 220	472 784	456 222	465 314
Romania	196 772	137 253	139 208	126 384
Russia	1 147 106	1 142 151	D	D
Singapore	191 661	201 144	157 162	167 333
Slovak Republic	239 095	247 426	221 546	201 742
Slovenia	105 855	105 832	93 178	99 505
South Africa	2 863 463	3 354 435	345 079	380 756
Spain	1 583 237	1 501 063	1 539 385	1 501 063
Sweden	D	D	D	D
Switzerland				
Thailand	550 368	575 301	408 098	431 216
Turkey	D	D	D	D
United Kingdom	2 269 052	2 463 980	2 166 423	2 345 148
United States	D	D	11 000 000	10 900 000

StatLink  <http://dx.doi.org/10.1787/888933986758>

D: Data not available

1. Australia: The on-time filing percentage for CIT was 75.6% (FY 2016) and 76.3% (FY 2017).
2. Germany: Taxpayers can request an extension of the return filing deadline. The number of returns filed on time refers to those returns that have been filed by the maximum possible extension of the filing deadline whether or not the extension was requested.
3. Mexico: Returns filed on-time refers to those returns that were filed by the legal due date.

Table A.81. On-time return filing – PIT

Jurisdiction	On-time return filing			
	Personal income tax			
	No. of returns expected		No. of returns filed on time	
	2016	2017	2016	2017
Argentina	1 243 136	1 352 211	774 241	888 418
Australia ¹	D	D	D	D
Austria	7 387 560	7 988 958	D	D
Belgium	7 048 184	7 199 549	6 594 583	6 688 389
Brazil	28 039 118	28 383 477	22 999 111	26 951 064
Bulgaria	D	D	489 549	512 125
Canada	26 910 000	27 153 000	24 681 000	24 759 000
Chile	D	D	2 209 689	2 314 560
China (People's Republic of)	D	D	D	D
Colombia	2 131 452	2 191 493	2 043 153	2 121 506
Costa Rica	299 023	311 781	292 176	306 514
Croatia	110 595	113 469	97 321	100 805
Cyprus	D	D	D	D
Czech Republic	2 175 112	2 211 425	2 114 030	2 146 606
Denmark	5 171 722	5 212 672	5 134 261	5 200 899
Estonia	626 291	666 962	594 866	641 628
Finland	1 450 000	1 440 000	1 389 329	1 403 435
France	37 680 000	37 890 000	36 890 000	36 950 000
Georgia	261 639	154 032	141 768	140 792
Germany ²	20 214 676	20 383 113	17 370 199	17 633 694
Greece	6 394 247	6 291 887	6 160 706	6 236 094
Hong Kong (China)	3 017 671	3 111 985	2 179 512	2 242 385
Hungary	3 438 096	D	3 132 778	D
Iceland	277 606	286 728	265 949	273 660
India	50 621 317	60 745 580	24 802 529	51 319 248
Indonesia	11 538 196	11 275 832	8 353 123	8 722 164
Ireland	649 585	670 772	523 693	532 985
Israel	866 051	919 385	589 396	635 508
Italy	D	D	26 939 005	27 376 905
Japan	D	D	D	D
Kenya	5 337 015	6 474 407	1 512 916	1 704 380
Korea	D	D	5 874 671	D
Latvia	756 117	944 631	722 633	900 271
Lithuania	704 896	667 004	527 007	548 348
Luxembourg	D	D	D	D
Malaysia	3 412 918	3 456 489	3 228 080	3 374 438
Malta	85 104	77 902	71 386	66 372
Mexico ³	11 047 283	10 341 079	2 300 621	2 494 592
Morocco	359 001	303 809	287 428	239 563

Table A.81. On-time return filing – PIT (continued)

Jurisdiction	On-time return filing			
	Personal income tax			
	No. of returns expected		No. of returns filed on time	
	2016	2017	2016	2017
Netherlands	8 003 171	8 600 000	7 882 441	8 490 322
New Zealand	1 232 363	1 257 973	865 058	897 873
Norway	4 746 288	4 812 138	4 722 931	4 793 662
Peru	372 339	450 206	289 158	362 012
Poland	D	D	D	D
Portugal	5 120 608	5 190 712	4 996 463	5 077 224
Romania ⁴	581 842	588 498	417 831	425 125
Russia	2 794 896	2 783 456	D	D
Singapore	2 167 410	2 282 969	2 082 881	2 207 627
Slovak Republic ⁵	596 000	615 125	471 757	470 266
Slovenia	11 130	12 418	9 313	10 337
South Africa	3 448 212	3 543 626	2 264 125	2 330 305
Spain	19 887 243	19 764 778	19 834 138	19 764 163
Sweden	D	D	D	D
Switzerland				
Thailand	11 289 239	11 593 809	10 946 714	11 229 238
Turkey	D	D	D	D
United Kingdom	11 600 000	11 430 000	10 760 000	10 690 000
United States	D	D	150 700 000	150 700 000

StatLink  <http://dx.doi.org/10.1787/888933986777>

D: Data not available


1. Australia: The on-time filing percentage for PIT was 83.0% (FY 2016) and 82.9% (FY 2017).
2. Germany: Taxpayers can request an extension of the return filing deadline. The number of returns filed on time refers to those returns that have been filed by the maximum possible extension of the filing deadline whether or not the extension was requested.
3. Mexico: Returns filed on-time refers to those returns that were filed by the legal due date.
4. Romania: Number of returns expected refers only to independent activities.
5. Slovak Republic: Number of returns expected and filed on-time refers only to taxpayers that have income from business activities.

Table A.82. On-time return filing – Tax withheld from employees by employers

Jurisdiction	On-time return filing			
	Tax withheld from employees by employers			
	No. of returns expected		No. of returns filed on time	
	2016	2017	2016	2017
Argentina	7 848 562	7 825 089	6 737 655	6 711 549
Australia ¹	D	D	D	D
Austria	D	D	D	D
Belgium	D	D	D	D
Brazil	D	D	3 383 543	3 522 587
Bulgaria	D	D	D	D
Canada	1 347 873	1 347 873	1 255 881	1 256 639
Chile	D	D	D	D
China (People's Republic of)	112 671 571	174 688 626	92 568 503	149 389 803
Colombia	2 621 801	3 183 793	2 518 957	3 056 243
Costa Rica	91 533	81 844	86 411	75 555
Croatia	D	D	D	D
Cyprus	109 866	119 934	26 833	17 903
Czech Republic	354 609	362 599	319 747	325 919
Denmark	D	D	D	D
Estonia	1 219 952	1 285 069	1 149 021	1 203 108
Finland	1 691 000	1 692 000	1 613 453	1 629 789
France				
Georgia	1 302 464	1 362 178	858 732	925 934
Germany	D	24 282 728	D	D
Greece	2 959 423	3 110 541	2 775 512	2 911 970
Hong Kong (China)				
Hungary	6 929 340	6 798 120	6 500 856	6 355 164
Iceland	D	D	D	D
India	6 055 822	6 454 130	5 226 987	5 773 531
Indonesia	87 154 490	88 312 790	64 625 167	68 895 229
Ireland	1 408 850	1 489 291	1 224 938	1 309 806
Israel ²	281 416	288 620	277 007	248 082
Italy	D	D	4 296 005	4 131 389
Japan	D	D	D	D
Kenya	87 921	100 319	32 210	36 872
Korea	D	D	16 701 356	D
Latvia	1 098 297	1 020 037	901 077	891 104
Lithuania	104 901	108 422	100 623	102 444
Luxembourg	D	D	D	D
Malaysia	539 398	572 116	506 698	564 667
Malta	16 038	16 528	12 592	14 102
Mexico	D	D	D	D
Morocco	284 228	316 514	267 315	276 145

Table A.82. On-time return filing – Tax withheld from employees by employers (continued)

Jurisdiction	On-time return filing			
	Tax withheld from employees by employers			
	No. of returns expected		No. of returns filed on time	
	2016	2017	2016	2017
Netherlands	7 781 243	7 982 254	7 717 003	7 924 949
New Zealand	2 264 585	2 309 787	2 014 062	2 059 269
Norway	2 277 857	2 271 658	1 794 968	1 891 933
Peru	3 038 721	3 171 518	2 645 617	2 669 466
Poland	D	D	D	D
Portugal	4 405 661	4 514 943	4 282 755	4 412 503
Romania	5 968 193	6 145 799	5 714 324	5 895 862
Russia	93 977 011	90 892 303	D	D
Singapore				
Slovak Republic	D	D	1 844 692	1 973 408
Slovenia	1 590 672	1 669 195	1 509 674	1 593 245
South Africa	D	D	D	D
Spain	2 429 560	2 462 937	2 408 027	2 450 296
Sweden	D	D	D	D
Switzerland				
Thailand	2 087 684	2 224 047	D	D
Turkey	D	D	D	D
United Kingdom	D	D	D	D
United States	D	D	24 800 000	24 800 000

StatLink  <http://dx.doi.org/10.1787/888933986796>**D:** Data not available


1. Australia: The on-time filing percentage for Employer Withholding Tax was 80.1% (FY 2016) and 78.8% (FY 2017).
2. Israel: Number of returns expected only refers to annual returns.

Table A.83. On-time return filing – VAT

Jurisdiction	On-time return filing			
	Value added tax			
	No. of returns expected		No. of returns filed on time	
	2016	2017	2016	2017
Argentina	12 422 058	12 633 086	9 767 178	9 905 023
Australia ¹	D	D	D	D
Austria	4 687 524	4 636 596	3 380 685	3 500 578
Belgium	3 572 099	3 620 338	3 540 881	3 590 738
Brazil	D	D	12 079 965	13 237 182
Bulgaria	3 223 852	3 376 643	3 184 985	3 335 953
Canada	8 209 537	8 364 288	5 510 025	5 321 235
Chile	11 434 537	11 398 234	8 684 765	8 988 950
China (People's Republic of)	187 230 392	270 305 833	180 288 691	261 806 952
Colombia	942 067	1 282 277	862 171	1 222 443
Costa Rica	971 978	1 273 992	913 660	977 310
Croatia	1 560 988	1 579 592	1 312 927	1 367 680
Cyprus	332 561	343 600	301 610	298 936
Czech Republic	3 511 492	3 687 064	3 185 566	3 340 480
Denmark	1 335 154	1 387 718	1 162 907	1 208 207
Estonia	975 126	1 034 518	893 979	944 191
Finland	3 561 000	3 503 000	3 173 639	3 195 928
France	D	D	16 950 506	17 150 000
Georgia	642 949	651 184	560 052	593 552
Germany	D	D	D	D
Greece	4 765 552	4 793 736	4 456 555	4 453 256
Hong Kong (China)				
Hungary	3 259 728	3 363 200	2 925 568	2 976 492
Iceland	D	D	D	D
India				
Indonesia	40 988 070	42 342 960	21 530 892	23 610 553
Ireland	751 053	784 339	668 528	701 057
Israel	4 010 346	4 154 926	3 562 242	3 720 331
Italy	D	D	4 534 303	4 313 341
Japan	D	D	D	D
Kenya	190 610	217 045	45 925	55 630
Korea	D	D	6 085 025	D
Latvia	647 569	715 519	632 682	698 791
Lithuania	835 621	849 806	825 743	837 148
Luxembourg	333 859	346 413	313 620	326 266
Malaysia				
Malta	158 224	169 893	137 875	152 292
Mexico	D	D	D	D
Morocco	1 768 256	1 811 623	1 540 276	1 666 086

Table A.83. On-time return filing – VAT (continued)

Jurisdiction	On-time return filing			
	Value added tax			
	No. of returns expected		No. of returns filed on time	
	2016	2017	2016	2017
Netherlands	8 351 293	8 647 751	7 928 629	8 241 190
New Zealand	3 016 710	3 042 822	2 762 104	2 758 014
Norway	1 523 511	1 542 597	1 394 841	1 406 087
Peru	11 027 127	10 978 900	10 078 462	9 544 986
Poland	D	D	D	D
Portugal	3 468 500	3 558 783	3 279 702	3 375 553
Romania	2 880 579	2 912 904	2 559 301	2 601 779
Russia	D	D	7 212 510	8 389 170
Singapore	370 968	376 533	348 710	353 677
Slovak Republic	1 759 474	1 783 319	1 584 897	1 718 566
Slovenia	773 401	814 358	653 779	689 140
South Africa	4 372 038	4 589 318	2 387 483	2 459 313
Spain	2 768 998	2 742 446	2 685 818	2 675 715
Sweden	D	D	D	D
Switzerland	1 239 548	1 255 444	956 721	961 516
Thailand	6 497 928	7 031 855	D	D
Turkey	D	D	D	D
United Kingdom	8 412 166	8 751 325	7 218 915	7 500 873
United States				

StatLink  <http://dx.doi.org/10.1787/888933986815>

D: Data not available

1. Australia: The on-time filing percentage for VAT was 77.7% (FY 2016) and 76.4% (FY 2017).

Table A.84. Reporting regimes for income of residents

Jurisdiction	Types of personal income normally subject to reporting where paid to resident taxpayers ¹																	
	Wage and salary		Dividends		Interest		Rents		Specified business income		Royalties, patents		Sales/ purchases of shares		Sales/ purchases of real estate		Other types of income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.84. Reporting regimes for income of residents (continued)

Jurisdiction	Types of personal income normally subject to reporting where paid to resident taxpayers ¹																	
	Wage and salary		Dividends		Interest		Rents		Specified business income		Royalties, patents		Sales/purchases of shares		Sales/purchases of real estate		Other types of income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland	■	■	■	■	■	■	□	□	■	■	■	■	□	□	■	■	□	□
Israel	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Italy	■	■	■	■	■	■	■	■	□	□	□	□	■	■	■	■	■	■
Japan	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Kenya	■	■	■	■	■	■	■	■	■	■	■	■	□	□	□	□	□	□
Korea	■	■	■	■	■	■	□	□	■	■	■	■	■	■	□	□	■	■
Latvia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Luxembourg	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	■	■
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■	■	■
Malta	■	■	■	■	■	■	□	□	□	□	□	□	■	■	■	■	□	□
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Morocco	□	□	□	□	□	□	■	■	■	■	■	■	■	■	■	■	□	□
Netherlands	■	■	□	□	■	■	□	□	□	□	□	□	□	□	□	□	□	□
New Zealand	□	□	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	□	□	□	□	□	□	■	■	■	■	□	□
Peru	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Poland	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Romania	■	■	■	■	■	■	□	□	□	□	■	■	□	□	□	□	■	■
Russia	■	■	■	■	■	■	■	■	■	■	□	□	□	□	■	■	■	■
Singapore	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	■	■
Slovak Republic	■	■	□	□	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Slovenia	■	■	■	■	■	■	■	■	□	□	■	■	■	■	□	□	■	■
South Africa	■	■	■	■	■	■	□	□	■	■	■	■	■	■	■	■	□	□

Table A.84. Reporting regimes for income of residents (continued)

Jurisdiction	Types of personal income normally subject to reporting where paid to resident taxpayers ¹																	
	Wage and salary		Dividends		Interest		Rents		Specified business income		Royalties, patents		Sales/purchases of shares		Sales/purchases of real estate		Other types of income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Spain	■	■	■	■	■	■	■	■	□	□	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■	□	□	□	□	□	□	■	■	■	■	■	■
Switzerland	□	□	■	■	□	□	□	□	□	□	□	□	□	□	□	□	■	■
Thailand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Turkey	■	■	■	■	■	■	□	□	■	■	■	■	■	■	□	□	□	□
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	□	□	■	■	■	■	■	■	■	■	■	■

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- Yes
□ No

1. Note: This is only a general overview of the available reporting regimes. Exceptions (e.g. for certain income types, transactions, situations, etc.) may apply.

Table A.85. Reporting regimes for income of non-residents


Jurisdiction	Types of personal income normally subject to reporting where paid to non-resident taxpayers ¹																	
	Wage and salary		Dividends		Interest		Rents		Specified business income		Royalties, patents		Sales/purchases of shares		Sales/purchases of real estate		Other types of income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.85. Reporting regimes for income of non-residents (continued)

Jurisdiction	Types of personal income normally subject to reporting where paid to non-resident taxpayers ¹																	
	Wage and salary		Dividends		Interest		Rents		Specified business income		Royalties, patents		Sales/ purchases of shares		Sales/ purchases of real estate		Other types of income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland	■	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■	□	□
Israel	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Italy	■	■	■	■	■	■	■	■	□	□	□	□	■	■	■	■	■	■
Japan	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Kenya	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Korea	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Latvia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Luxembourg	■	■	□	□	■	■	□	□	□	□	□	□	□	□	□	□	■	■
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	□	□	■	■	■	■
Malta	■	■	■	■	□	□	□	□	□	□	□	□	■	■	■	■	□	□
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Morocco	■	■	□	□	□	□	■	■	■	■	■	■	■	■	■	■	□	□
Netherlands	■	■	□	□	■	■	□	□	□	□	□	□	□	□	□	□	□	□
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	■	■	■
Norway	■	■	■	■	■	■	□	□	□	□	□	□	■	■	■	■	□	□
Peru	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Poland	■	■	■	■	■	■	□	□	■	■	■	■	■	■	□	□	□	□
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Romania	■	■	■	■	■	■	□	□	□	□	■	■	□	□	□	□	□	□
Russia	■	■	■	■	■	■	■	■	■	■	□	□	□	□	■	■	■	■
Singapore	■	■	□	□	■	■	□	□	■	■	■	■	□	□	□	□	■	■
Slovak Republic	■	■	□	□	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Slovenia	■	■	■	■	■	■	■	■	□	□	■	■	■	■	□	□	■	■
South Africa	■	■	■	■	■	■	□	□	□	□	■	■	■	■	■	■	□	□

Table A.85. Reporting regimes for income of non-residents (continued)

Jurisdiction	Types of personal income normally subject to reporting where paid to non-resident taxpayers ¹																		
	Wage and salary		Dividends		Interest		Rents		Specified business income		Royalties, patents		Sales/purchases of shares		Sales/purchases of real estate		Other types of income		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Spain	■	■	■	■	■	■	■	■	□	□	■	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■	□	□	□	□	□	□	■	■	■	■	■	■	■
Switzerland	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	■	■	■
Thailand	■	■	■	■	■	■	□	□	■	■	■	■	■	■	■	■	■	■	□
Turkey	■	■	■	■	■	■	□	□	■	■	■	■	■	■	■	□	□	□	□
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	□	□	■	■	■	■	■	■	■	■	■	■	■

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- Yes
□ No


1. Note: This is only a general overview of the available reporting regimes. Exceptions (e.g. for certain income types, transactions, situations, etc.) may apply.

Table A.86. Return or assessment pre-filling

Jurisdiction	Administration pre-fills returns or assessments		Categories of third party information used to pre-fill returns or assessments													
			Taxpayer personal information		Wage and salary		Pension		Interest		Dividends		Capital gains/losses		Other income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	<input type="checkbox"/>	<input 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"/>
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"/>								
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"/>								
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"/>								
Bulgaria	<input type="checkbox"/>	<input type="checkbox"/>														
Canada	<input type="checkbox"/>	<input 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"/>				
China (People's Republic of)	<input type="checkbox"/>	<input type="checkbox"/>														
Colombia	<input type="checkbox"/>	<input type="checkbox"/>														
Costa Rica	<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"/>	
Cyprus	<input type="checkbox"/>	<input type="checkbox"/>														
Czech Republic	<input type="checkbox"/>	<input 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"/>				
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"/>	
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"/>	
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"/>				
Georgia	<input type="checkbox"/>	<input 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"/>								
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"/>
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"/>									
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"/>
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"/>					
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"/>
Indonesia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									
Ireland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									<input checked="" type="checkbox"/>
Israel	<input type="checkbox"/>	<input type="checkbox"/>														
Italy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>							<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Japan	<input type="checkbox"/>	<input type="checkbox"/>														
Kenya	<input type="checkbox"/>	<input type="checkbox"/>														
Korea	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Latvia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Lithuania	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Luxembourg	<input type="checkbox"/>	<input type="checkbox"/>														
Malaysia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>										
Malta	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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.86. Return or assessment pre-filling (continued)

Jurisdiction	Administration pre-fills returns or assessments		Categories of third party information used to pre-fill returns or assessments													
			Taxpayer personal information		Wage and salary		Pension		Interest		Dividends		Capital gains/losses		Other income	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Morocco	□	□														
Netherlands	■	■	■	■	■	■	■	■	■	■	■					
New Zealand	■	■			■	■										
Norway	■	■	■	■	■	■	■	■	■	■	■	■	■			
Peru	■	■			■	■									■	■
Poland	■	■	■	■	■	■	■	■								
Portugal	■	■	■	■	■	■	■	■								
Romania	□	□														
Russia	□	□														
Singapore	■	■	■	■	■	■	■	■			■	■			■	■
Slovak Republic	□	□														
Slovenia	■	■	■	■	■	■	■	■							■	■
South Africa	■	■	■	■	■	■	■	■								
Spain	■	■	■	■	■	■	■	■	■	■	■	■	■	■		
Sweden	■	■	■	■	■	■	■	■	■	■	■	■	■	■		
Switzerland	□	□														
Thailand	■	■	■	■												
Turkey	■	■													■	■
United Kingdom	■	■			■	■										
United States	□	□														

StatLink  <http://dx.doi.org/10.1787/888933986872>

■ Yes


□ No

Table A.87. Return preparation

Jurisdiction	No. of returns pre-filled by the administration with income information						No. of returns prepared by tax intermediaries/agents					
	Corporate income tax		Personal income tax		Value added tax		Corporate income tax		Personal income tax		Value added tax	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	0	0	0	0	0	0	D	D	D	D	D	D
Australia	0	0	13 674 617	13 784 685	277 305	255 308	945 294	970 706	10 558 821	10 591 880	5 200 832	5 447 001
Austria	0	0	4 597 404	5 481 611	0	0	135 827	D	827 625	D	556 352	D
Belgium	0	0	2 163 192	2 195 814	0	0	D	D	1 192 175	1 235 827	D	D
Brazil	0	0	28 039 118	28 383 477	0	0	0	0	0	0	0	0
Bulgaria	0	0	0	0	0	0	0	0	0	0	0	0
Canada	0	0	0	0	0	0	1 382 755	1 524 016	16 115 193	16 389 878	D	D
Chile	D	D	D	D	D	D	D	D	D	D	D	D
China (People's Republic of)	0	0	D	D	0	0	D	D	D	D	0	0
Colombia	0	0	0	0	0	0	0	0	0	0	0	0
Costa Rica	0	0	0	0	0	0	125 210	123 193	292 176	311 781	865 952	916 098
Croatia	126 470	129 573	105 370	103 682	1 529 812	1 565 642	D	D	D	D	D	D
Cyprus	0	0	0	0	0	0	114 257	99 660	8 704	7 959	D	D
Czech Republic	0	0	0	0	0	0	D	D	D	D	D	D
Denmark	0	0	5 171 722	5 212 672	0	0	230 000	241 000	0	D	0	0
Estonia	0	D	659 568	718 464	0	0	0	D	0	0	0	0
Finland	0	0	5 104 325	5 113 706	0	0	0	0	0	0	0	0
France	0	0	37 680 000	37 890 000	0	0	0	0	788 595	928 115	0	0
Georgia	0	0	0	0	0	0	0	0	0	0	0	0
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece	0	0	6 150 954	6 240 427	4 529 453	4 506 284	D	D	D	D	D	D
Hong Kong (China)	0	0	0	0			278 475	295 530	D	D		
Hungary	0	0	265 122	5 067 665	0	0	D	D	D	D	D	D
Iceland	0	0	277 606	286 728	0	0	D	D	D	D	D	D
India	D	D	D	D			D	D	D	D		
Indonesia	0	0	2 305 410	0	0	0	39 297	39 719	122 837	87 732	0	0
Ireland	161 177	158 728	583 868	557 014	D	D	155 500	154 256	511 538	465 943	D	D
Israel	0	0	0	0	0	0	131 865	192 392	529 111	573 023	D	D
Italy	0	0	59 000 000	59 000 000	0	0	2 129 719	2 034 065	25 050 962	24 799 740	5 049 565	4 789 811
Japan	0	0	0	0	0	0	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D	D	D	D	D

Table A.87. Return preparation (continued)

Jurisdiction	No. of returns pre-filled by the administration with income information						No. of returns prepared by tax intermediaries/agents					
	Corporate income tax		Personal income tax		Value added tax		Corporate income tax		Personal income tax		Value added tax	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Korea	D	D	993 000	1 130 000	D	D	669 159	D	3 034 000	3 208 000	D	D
Latvia	D	D	467 684	677 304	D	D	D	D	D	D	D	D
Lithuania	0	0	1 871 297	1 843 547	0	48 514	0	0	0	0	0	0
Luxembourg	0	0	0	0	0	0	65 000	67 000	87 000	86 000	D	D
Malaysia	493 435	485 426	748 569	724 865			258 851	143 149	418 014	311 602		
Malta	D	D	197 876	209 379	D	D	22 491	D	D	D	D	D
Mexico	0	D	17 000 000	17 000 000	0	D	D	D	D	D	D	D
Morocco	0	0	0	0	0	0	D	0	D	0	D	0
Netherlands	0	0	8 988 343	9 494 176	0	0	571 060	608 278	2 787 193	2 858 480	D	D
New Zealand	D	D	D	D	D	D	746 650	733 427	997 878	997 015	2 560 987	1 380 485
Norway	0	0	4 748 827	4 809 075	0	0	D	D	D	D	D	D
Peru	0	0	372 339	450 206	0	0	0	0	0	0	0	0
Poland	0	0	129 576	139 764	0	0	D	D	D	D	D	D
Portugal	0	0	4 948 823	5 172 862	0	0	470 348	472 247	D	D	D	D
Romania	0	0	0	0	0	0	D	D	D	D	D	D
Russia	0	0	0	0	0	0	0	0	0	0	0	0
Singapore	0	0	1 314 000	1 435 000	0	0	120 000	130 000	D	D	39 700	40 300
Slovak Republic	0	0	0	0	0	0	D	D	D	D	D	D
Slovenia	0	0	1 510 426	1 513 819	0	0	D	D	D	D	D	D
South Africa	339 034	367 078	1 733 858	1 759 439	2 776 875	2 872 396	D	D	1 080 244	902 998	1 336 511	1 438 083
Spain	0	0	15 610 013	15 000 972	0	0	D	D	1 727 132	4 769 976	D	D
Sweden	D	D	7 787 802	D	D	D	0	D	0	D	0	D
Switzerland					0	0					D	D
Thailand	0	0	0	0	0	0	0	0	0	0	0	0
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	0	0	D	D	0	0	D	D	D	D	263 242	334 469
United States	D	D	D	D			D	D	D	D		

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D: Data not available

Table A.88. VAT return processing

Jurisdiction	No. of VAT returns filed on time by the type of return							
	Total no. of VAT returns filed on time		Debit returns		Credit returns		Nil returns	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	10 361 949	10 509 945	5 166 962	5 296 083	3 954 474	4 007 461	1 240 513	1 206 401
Australia	D	D	D	D	D	D	D	D
Austria	3 380 685	3 500 578	2 360 517	2 448 288	863 779	888 252	156 389	164 038
Belgium	3 540 881	3 590 738	2 096 668	2 117 864	1 192 813	1 211 808	251 400	261 066
Brazil	D	D	D	D	D	D	D	D
Bulgaria	3 184 985	3 335 953	1 770 592	1 818 472	133 129	138 216	1 281 264	1 379 265
Canada	D	D	D	D	D	D	D	D
Chile	8 684 765	8 988 950	4 298 136	4 120 284	2 600 370	3 108 025	1 786 259	1 760 641
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	862 171	1 222 443	637 496	932 942	183 005	231 632	41 670	57 869
Costa Rica	913 660	977 310	491 127	499 240	129 898	133 971	292 635	344 099
Croatia	D	D	D	D	D	D	D	D
Cyprus	301 610	298 936	137 712	139 733	79 571	85 337	84 327	73 866
Czech Republic	3 185 566	3 340 480	1 896 808	2 004 288	959 348	968 739	329 410	367 453
Denmark	1 162 907	1 208 207	276 265	275 710	733 516	766 941	153 126	165 556
Estonia	893 979	944 191	514 426	534 257	294 992	312 020	84 561	97 914
Finland	D	D	D	D	D	D	D	D
France	16 950 506	17 150 000	10 280 000	10 320 000	5 460 506	5 580 000	1 210 000	1 250 000
Georgia	560 052	593 552	281 461	300 446	155 561	163 058	123 030	130 048
Germany	D	D	D	D	D	D	D	D
Greece	4 456 555	4 453 256	1 391 490	2 147 570	1 727 656	1 699 161	1 337 409	606 525
Hong Kong (China)	0	0						
Hungary	D	D	D	D	D	D	D	D
Iceland	147 408	148 241	102 441	105 623	25 587	24 940	19 380	17 678
India	0	0						
Indonesia	21 530 892	23 610 553	5 465 499	6 059 558	3 074 679	3 377 186	12 990 714	14 173 809
Ireland	668 528	701 057	D	D	D	D	D	D
Israel	3 562 242	3 720 331	2 649 174	2 758 862	410 084	433 814	502 984	527 655
Italy	4 534 303	4 313 341	1 851 269	1 638 108	2 102 147	2 107 988	580 887	567 245
Japan	D	D	D	D	D	D	D	D
Kenya	1 507 895	D	286 941	D	520 277	D	700 677	D
Korea	D	D	D	D	D	D	D	D
Latvia	632 682	698 791	367 471	389 395	199 340	219 448	65 871	89 948
Lithuania	825 743	837 148	514 605	521 199	278 695	285 618	32 443	30 331
Luxembourg	313 620	326 266	164 712	171 890	101 768	104 499	47 140	49 877
Malaysia	0	0						
Malta	137 875	152 292	59 588	61 630	31 537	32 938	46 750	57 724
Mexico	D	D	D	D	D	D	D	D
Morocco	1 540 276	1 666 086	445 087	498 339	702 421	802 855	392 768	364 892
Netherlands	7 928 629	8 241 190	4 043 601	4 145 318	2 093 158	2 159 192	1 791 870	1 936 680

Table A.88. VAT return processing (continued)

Jurisdiction	No. of VAT returns filed on time by the type of return							
	Total no. of VAT returns filed on time		Debit returns		Credit returns		Nil returns	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	2 762 104	2 758 014	1 750 443	1 782 472	674 911	673 235	336 750	302 307
Norway	D	D	D	D	D	D	D	D
Peru	10 078 462	9 544 986	3 569 355	3 633 587	1 564 500	1 563 195	4 944 607	4 348 204
Poland	D	D	D	D	D	D	D	D
Portugal	3 279 702	3 375 553	1 597 992	1 624 636	1 397 395	1 453 750	284 315	297 167
Romania	2 559 301	2 601 779	878 734	881 450	1 551 906	1 591 880	128 661	128 449
Russia	D	D	D	D	D	D	D	D
Singapore	D	D	D	D	D	D	D	D
Slovak Republic ¹	1 584 897	1 718 566	1 000 686	1 012 967	435 148	537 256	149 063	168 343
Slovenia	653 779	689 140	74 715	85 701	194 242	201 961	384 822	401 478
South Africa	2 387 483	2 459 313	1 767 647	1 826 331	415 683	411 470	204 153	221 512
Spain	2 685 818	2 675 715	1 619 991	1 631 249	292 846	282 079	772 981	762 387
Sweden	1 033 073	D	574 486	D	339 014	D	119 573	D
Switzerland	956 721	961 516	713 780	713 526	188 688	190 917	54 253	57 073
Thailand	D	D	D	D	D	D	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	7 218 915	7 500 873	1 847 641	1 871 487	4 890 475	5 078 441	480 799	550 945
United States	0	0						

StatLink  <http://dx.doi.org/10.1787/888933986910>**D:** Data not available

1. Slovak Republic: Figures are estimated based on available data that relates to all VAT returns (not just filed on time).

Table A.89. Tax return receipt channels – CIT


Jurisdiction	Number of returns received by tax type and channel											
	Corporate income tax											
	Paper returns		Electronic returns						Other		Total	
			Fully pre-filled, deemed acceptance		Fully pre-filled, confirmation required		Not pre-filled or partially pre-filled					
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Argentina	0	0	0	0	0	0	375 911	403 134	0	0	375 911	403 134
Australia	60 827	57 346	0	0	0	0	1 026 854	1 016 280	0	0	1 087 681	1 073 626
Austria	3 831	3 882	0	0	0	0	131 583	135 093	0	0	135 414	138 975
Belgium	5 319	3 672	0	0	0	0	441 086	460 429	0	0	446 405	464 101
Brazil	0	0	0	0	0	0	12 995 606	14 070 448	0	0	12 995 606	14 070 448
Bulgaria	171 100	180 299	0	0	0	0	333 629	378 142	0	0	504 729	558 441
Canada	273 417	254 384	0	0	0	0	2 010 259	2 126 792	0	0	2 283 676	2 381 176
Chile	6 722	5 428	0	0	0	0	1 042 747	1 076 436	0	0	1 049 469	1 081 864
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	6 211	5 158	0	0	0	0	386 407	427 292	0	0	392 618	432 450
Costa Rica	0	0	0	0	0	0	125 210	123 193	0	0	125 210	123 193
Croatia	6 370	4 915	0	0	120 100	124 658	0	0	0	0	126 470	129 573
Cyprus	4 212	4 852	0	0	0	0	110 045	94 808	0	0	114 257	99 660
Czech Republic	305 882	319 275	0	0	0	0	185 938	212 643	0	0	491 820	531 918
Denmark	0	0	0	0	0	0	271 000	285 000	0	0	271 000	285 000
Estonia	D	D	D	D	D	D	D	D	D	D	D	D
Finland	7 681	6 906	0	0	0	0	6 480	8 205	0	0	14 161	15 111
France	898 526	789 835	0	0	0	0	6 898 353	6 899 409	0	0	7 796 879	7 689 244
Georgia	9	12	0	D	0	D	78 216	80 954	0	D	78 225	D
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece	3 858	946	0	0	0	0	243 903	248 632	0	0	247 761	249 578
Hong Kong (China)	465 459	469 328	0	0	0	0	4 257	4 419	0	0	469 716	473 747
Hungary	0	0	0	0	0	0	439 436	430 021	0	0	439 436	430 021
Iceland	167	207	0	0	0	0	29 414	34 592	0	0	29 581	34 799
India	D	D	0	0	0	0	2 380 403	2 856 484	0	0	D	D

Table A.89. Tax return receipt channels – CIT (continued)

Number of returns received by tax type and channel												
Corporate income tax												
Jurisdiction	Paper returns		Electronic returns						Other		Total	
	2016	2017	Fully pre-filled, deemed acceptance		Fully pre-filled, confirmation required		Not pre-filled or partially pre-filled		2016	2017	2016	2017
Indonesia	268 922	186 170	0	0	0	0	472 196	521 615	0	0	741 118	707 785
Ireland	340	109	0	0	0	0	160 837	178 018	0	0	161 177	178 127
Israel	89 097	65 062	0	0	0	0	223 438	265 015	0	0	312 535	330 077
Italy	0	0	0	0	0	0	2 165 332	2 067 304	0	0	2 165 332	2 067 304
Japan	D	D	0	0	0	0	1 962 072	2 085 431	D	D	D	D
Kenya	D	D	D	D	D	D	D	D	135 736	144 932	D	D
Korea	D	D	D	D	D	D	691 431	D	6 341	D	D	D
Latvia	2 154	437	0	0	0	0	D	D	D	D	D	D
Lithuania	723	0	0	0	0	0	129 251	126 708	0	0	129 974	126 708
Luxembourg	90 984	91 904	0	0	0	0	1 976	5 567	0	0	92 960	97 471
Malaysia	0	0	308 603	170 535	0	0	0	0	0	0	308 603	170 535
Malta	1 309	D	D	D	D	D	24 365	D	D	D	D	D
Mexico	0	0	0	0	0	0	1 050 726	1 083 441	0	0	1 050 726	1 083 441
Morocco	217 439	7 558	0	0	0	0	18 432	18 432	0	0	235 871	25 990
Netherlands	0	0	0	0	0	0	730 256	759 398	0	0	730 256	759 398
New Zealand	193 710	180 207	D	D	D	D	1 026 584	1 022 013	D	D	D	D
Norway	7 904	10 128	0	0	0	0	276 327	289 665	0	0	284 231	299 793
Peru	0	0	0	0	0	0	565 792	611 461	0	0	565 792	611 461
Poland	308 991	270 864	0	0	0	0	358 264	419 702	0	0	667 255	690 566
Portugal	0	0	0	0	0	0	468 284	472 247	2 064	0	470 348	472 247
Romania	44 605	33 360	0	0	0	0	210 571	215 597	0	0	255 176	248 957
Russia ¹	D	D	0	0	0	0	6 667 961	8 632 101	0	0	D	D
Singapore	71 000	54 000	0	0	0	0	100 000	123 000	D	D	D	D
Slovak Republic	72 087	70 020	0	0	0	0	156 172	178 968	0	0	228 259	248 988
Slovenia	10	10	0	0	0	0	105 845	105 822	0	0	105 855	105 832

Table A.89. Tax return receipt channels – CIT (continued)

Number of returns received by tax type and channel												
Corporate income tax												
Jurisdiction	Paper returns		Electronic returns						Other		Total	
	2016	2017	Fully pre-filled, deemed acceptance		Fully pre-filled, confirmation required		Not pre-filled or partially pre-filled		2016	2017	2016	2017
South Africa	91 772	94 450	0	0	0	0	331 512	378 050	695	840	423 979	473 340
Spain	0	0	0	0	0	0	1 583 237	1 501 063	0	0	1 583 237	1 501 063
Sweden	501 187	D	D	D	D	D	197 492	D	D	D	D	D
Switzerland											0	0
Thailand	377 572	352 807	0	0	0	0	172 796	222 494	0	0	550 368	575 301
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	21 686	24 985	0	0	0	0	2 208 582	2 509 898	0	0	2 230 268	2 534 883
United States	24 300 000	22 700 000	D	D	D	D	24 200 000	25 500 000	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933986929>**D:** Data not available

1. Russia: The percentage of returns filed electronically is 95.5% (FY 2016) and 96.5% (FY 2017)

Table A.90. Tax return receipt channels – PIT


Jurisdiction	Number of returns received by tax type and channel											
	Personal income tax											
	Paper returns		Electronic returns						Other		Total	
			Fully pre-filled, deemed acceptance		Fully pre-filled, confirmation required		Not pre-filled or partially pre-filled					
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Argentina	0	0	0	0	0	0	1 647 644	1 647 883	0	0	1 647 644	1 647 883
Australia	541 949	435 204	0	62 303	0	1 679	14 027 768	13 652 469	0	0	14 569 717	14 151 655
Austria	1 530 363	1 546 576	0	768 931	0	0	D	3 696 651	0	0	D	6 012 158
Belgium	1 027 150	943 140	2 163 192	2 195 814	0	0	3 580 114	3 745 451	0	0	6 770 456	6 884 405
Brazil	0	0	0	0	0	0	28 039 118	28 383 477	0	0	28 039 118	28 383 477
Bulgaria	379 468	379 468	0	0	0	0	211 032	211 032	0	0	590 500	590 500
Canada	5 166 777	4 571 924	0	0	0	0	23 496 280	24 239 805	0	0	28 663 057	28 811 729
Chile	4 443	4 145	0	0	2 227 422	2 263 938	266 080	331 187	0	0	2 497 945	2 599 270
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	435 883	339 794	0	0	0	0	1 695 569	1 851 699	0	0	2 131 452	2 191 493
Costa Rica	0	0	0	0	0	0	292 176	311 781	0	0	292 176	311 781
Croatia	105 370	53 661	0	0	0	50 021	0	0	0	0	105 370	103 682
Cyprus	223 364	214 778	0	0	0	0	82 579	84 692	0	0	305 943	299 470
Czech Republic	1 997 631	1 626 924	0	0	0	0	226 903	261 670	0	0	2 224 534	1 888 594
Denmark	0	0	2 961 838	3 552 203	0	0	0	0	0	0	2 961 838	3 552 203
Estonia	31 927	25 592	0	0	253 110	286 054	341 254	355 316	0	0	626 291	666 962
Finland	621 005	570 003	3 665 595	3 661 338	837 337	882 365	0	0	0	0	5 123 937	5 113 706
France	19 982 126	17 830 237	0	0	17 697 874	20 059 763	0	0	0	0	37 680 000	37 890 000
Georgia	238	286	0	D	0	D	152 983	146 215	0	D	153 221	D
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece	79 426	81 253	0	0	0	0	6 150 954	6 240 427	0	0	6 230 380	6 321 680
Hong Kong (China)	2 351 036	2 394 072	0	0	0	0	521 413	563 164	0	0	2 872 449	2 957 236
Hungary	470 903	205 329	0	1 403 859	265 122	591 724	853 854	812 135	2 236 998	2 054 618	3 826 877	5 067 665
Iceland	726	1 268	0	0	0	0	259 887	265 795	5 336	6 597	265 949	273 660
India	D	D	0	0	0	0	50 621 317	60 745 580	0	0	D	D

Table A.90. Tax return receipt channels – PIT (continued)

Number of returns received by tax type and channel												
Personal income tax												
Jurisdiction	Paper returns		Electronic returns						Other		Total	
	2016	2017	Fully pre-filled, deemed acceptance		Fully pre-filled, confirmation required		Not pre-filled or partially pre-filled		2016	2017	2016	2017
Indonesia	2 605 751	1 537 001	0	0	0	0	8 482 324	8 766 220	0	0	11 088 075	10 303 221
Ireland	48 228	40 264	0	0	0	0	535 640	586 433	0	0	583 868	626 697
Israel	121 478	145 411	0	0	0	0	1 252 443	1 313 893	0	0	1 373 921	1 459 304
Italy	0	0	0	0	1 880 000	3 030 000	27 239 693	24 551 478	0	0	29 119 693	27 581 478
Japan	D	D	0	0	0	0	9 502 304	9 921 691	D	D	D	D
Kenya	D	D	D	D	D	D	D	D	2 501 155	2 720 136	D	D
Korea	303 000	241 000	0	D	923 000	1 081 000	5 151 000	5 575 000	0	D	6 377 000	D
Latvia	254 949	222 967	0	0	0	0	467 684	677 304	D	D	D	D
Lithuania	5 168	2 532	0	413 325	410 574	0	1 196 771	1 047 725	0	0	1 612 513	1 463 582
Luxembourg	212 365	213 474	0	0	0	0	10 559	16 535	0	0	222 924	230 009
Malaysia	156 282	120 171	3 282 846	3 396 641	0	0	0	0	0	0	3 439 128	3 516 812
Malta	83 231	75 228	D	D	D	D	1 873	2 674	D	D	D	D
Mexico	0	0	0	0	81 026	1 257 869	5 974 740	6 145 129	0	0	6 055 766	7 402 998
Morocco	352 609	201 651	0	0	0	0	6 392	6 392	0	0	359 001	208 043
Netherlands	302 000	272 000	0	0	0	0	11 403 000	11 524 000	0	0	11 705 000	11 796 000
New Zealand	151 625	108 264	D	D	D	D	1 084 317	1 108 739	D	D	D	D
Norway	167 640	125 749	3 030 359	3 156 702	0	0	1 532 630	1 521 617	0	0	4 730 629	4 804 068
Peru	0	0	0	0	372 339	450 206	0	0	0	0	372 339	450 206
Poland	9 928 445	8 800 117	0	0	129 576	139 764	9 088 904	10 402 187	0	0	19 146 925	19 342 068
Portugal	147 148	0	52 509	69 845	782 181	1 547 168	4 114 133	3 555 849	10 152	1 176	5 106 123	5 174 038
Romania	489 130	581 071	0	0	0	0	39 532	271 462	0	0	528 662	852 533
Russia ¹	D	D	0	0	0	0	15 472 836	24 979 850	0	0	D	D
Singapore	25 000	19 000	1 085 000	1 243 000	0	0	846 000	801 000	D	D	D	D
Slovak Republic	390 877	398 162	0	0	0	0	85 438	94 308	0	0	476 315	492 470
Slovenia	50 049	49 508	1 510 426	1 513 819	0	0	3 408	3 476	0	0	1 563 883	1 566 803

Table A.90. Tax return receipt channels – PIT (continued)

Number of returns received by tax type and channel												
Personal income tax												
Jurisdiction	Paper returns		Electronic returns						Other		Total	
	2016	2017	Fully pre-filled, deemed acceptance		Fully pre-filled, confirmation required		Not pre-filled or partially pre-filled		2016	2017	2016	2017
South Africa	818 633	875 981	0	0	0	0	1 733 770	1 760 017	1 259	506	2 553 662	2 636 504
Spain	0	0	4 874 317	4 964 627	10 285 696	10 033 893	0	0	4 727 230	4 766 258	19 887 243	19 764 778
Sweden	1 942 321	D	D	D	5 285 993	D	479 691	D	D	D	D	D
Switzerland											0	0
Thailand	2 892 197	2 668 908	0	0	0	0	8 397 042	8 924 901	0	0	11 289 239	11 593 809
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	1 421 418	1 357 215	0	0	0	0	9 480 857	9 813 292	0	0	10 902 275	11 170 507
United States	20 700 000	19 900 000	D	D	D	D	131 700 000	131 900 000	D	D	D	D

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1. Russia: The percentage of returns filed electronically is 8.7% (FY 2016) and 18.1% (FY 2017)

Table A.91. Tax return receipt channels – VAT

Jurisdiction	Number of returns received by tax type and channel											
	Value added tax											
	Paper returns		Electronic returns						Other		Total	
			Fully pre-filled, deemed acceptance		Fully pre-filled, confirmation required		Not pre-filled or partially pre-filled					
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Argentina	0	0	0	0	0	0	13 151 024	13 786 953	0	0	13 151 024	13 786 953
Australia	2 652 777	2 242 976	0	0	231 679	215 311	7 319 915	7 770 774	18 255	26 050	10 222 626	10 255 111
Austria	60 367	55 357	0	0	0	0	632 971	648 955	0	0	693 338	704 312
Belgium	3 455 858	68 768	0	0	0	0	72 468	3 509 042	0	0	3 528 326	3 577 810
Brazil	D	D	D	D	D	D	D	D	D	D	D	D
Bulgaria	117 262	119 550	0	0	0	0	3 067 723	3 216 403	0	0	3 184 985	3 335 953
Canada	1 250 362	985 473	0	0	0	0	6 357 343	6 642 655	0	0	7 607 705	7 628 128
Chile	292 575	158 590	D	0	D	2 157 272	D	232 385	14 615 216	12 580 773	D	15 129 020
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D
Colombia	5 954	1 291	0	0	0	0	936 113	1 280 986	0	0	942 067	1 282 277
Costa Rica	0	0	0	0	0	0	865 952	916 098	0	0	865 952	916 098
Croatia	14 335	11 316	0	0	1 515 477	1 554 326	0	0	0	0	1 529 812	1 565 642
Cyprus	277 507	57 855	0	0	0	0	25 992	247 228	0	0	303 499	305 083
Czech Republic	1 879 743	1 980 798	0	0	0	0	2 156 448	2 243 463	0	0	4 036 191	4 224 261
Denmark	0	0	0	0	0	0	276 000	275 706	0	0	276 000	275 706
Estonia	2 675	2 561	0	0	0	0	972 451	1 031 957	0	0	975 126	1 034 518
Finland	427 345	245 212	0	0	0	0	3 133 862	3 257 822	0	0	3 561 207	3 503 034
France	D	D	0	0	0	0	25 975 200	27 080 443	0	0	D	D
Georgia	44	4	0	D	0	D	567 762	601 418	0	D	567 806	D
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece	8 361	2 608	0	0	0	0	4 521 091	4 503 676	0	0	4 529 452	4 506 284
Hong Kong (China)											0	0
Hungary	0	0	0	0	0	0	3 224 718	3 309 364	0	0	3 224 718	3 309 364
Iceland	1 418	1 694	0	0	0	0	145 990	146 547	0	0	147 408	148 241
India											0	0

Table A.91. Tax return receipt channels – VAT (continued)

Jurisdiction	Number of returns received by tax type and channel											
	Value added tax											
	Paper returns		Electronic returns						Other		Total	
			Fully pre-filled, deemed acceptance		Fully pre-filled, confirmation required		Not pre-filled or partially pre-filled					
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Indonesia	45 168	28 845	0	0	0	0	4 054 714	4 209 925	0	0	4 099 882	4 238 770
Ireland	11 714	8 430	0	0	0	0	1 097 926	1 132 816	0	0	1 109 640	1 141 246
Israel	1 751 028	1 520 689	0	0	0	0	2 185 191	2 538 964	0	0	3 936 219	4 059 653
Italy	0	0	0	0	0	0	5 152 617	4 901 524	0	0	5 152 617	4 901 524
Japan	D	D	0	0	0	0	2 102 241	2 238 846	D	D	D	D
Kenya	D	D	D	D	D	D	D	D	1 456 814	1 669 331	D	D
Korea	D	D	D	D	D	D	D	D	D	D	D	D
Latvia	2 241	738	0	0	0	0	D	D	D	D	D	D
Lithuania	5 955	314	0	0	0	14 353	829 666	835 139	0	0	835 621	849 806
Luxembourg	32 315	29 475	0	0	0	0	318 227	328 811	0	0	350 542	358 286
Malaysia											0	0
Malta	151 197	152 626	D	D	D	D	10 226	17 674	D	D	D	D
Mexico	0	0	0	0	0	0	D	D	0	0	D	D
Morocco	1 283 358	61 256	0	0	0	0	484 498	484 498	0	0	1 767 856	545 754
Netherlands	0	0	0	0	0	0	8 351 293	8 647 751	0	0	8 351 293	8 647 751
New Zealand	901 115	693 940	D	D	D	D	2 070 367	2 275 360	D	D	D	D
Norway	0	0	0	0	0	0	1 614 858	1 788 355	0	0	1 614 858	1 788 355
Peru	0	0	0	0	0	0	11 027 127	10 978 900	0	0	11 027 127	10 978 900
Poland	5 730 187	2 791 874	0	0	0	0	13 664 478	18 229 809	0	0	19 394 665	21 021 683
Portugal	0	0	0	0	0	0	3 468 104	3 558 725	0	0	3 468 104	3 558 725
Romania	332 954	205 826	0	0	0	0	2 488 094	2 652 868	0	0	2 821 048	2 858 694
Russia ¹	D	D	0	0	0	0	7 212 510	8 389 170	0	0	D	D
Singapore	2 443	2 539	0	0	0	0	395 406	400 549	D	D	D	D
Slovak Republic	2 095	2 279	0	0	0	0	1 602 433	1 662 603	0	0	1 604 528	1 664 882
Slovenia	0	0	0	0	0	0	768 939	808 786	0	0	768 939	808 786

Table A.91. Tax return receipt channels – VAT (continued)

Jurisdiction	Number of returns received by tax type and channel											
	Value added tax											
	Paper returns		Electronic returns						Other		Total	
			Fully pre-filled, deemed acceptance		Fully pre-filled, confirmation required		Not pre-filled or partially pre-filled					
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
South Africa	0	0	0	0	0	0	2 776 875	2 872 396	61 864	61 768	2 838 739	2 934 164
Spain	0	0	0	0	0	0	D	D	D	D	D	D
Sweden	851 576	D	D	D	D	D	3 225 282	D	D	D	D	D
Switzerland	1 075 330	1 003 766	0	0	0	0	188 531	277 722	0	0	1 263 861	1 281 488
Thailand	3 427 266	3 522 438	0	0	0	0	3 070 662	3 509 417	0	0	6 497 928	7 031 855
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	38 350	48 315	0	0	0	0	8 186 563	8 547 293	0	0	8 224 913	8 595 608
United States											0	0

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D: Data not available


1. Russia: The percentage of returns filed electronically is 99.7% (FY 2016) and 99.8% (FY 2017)

Table A.92. Total number of overdue tax returns

Jurisdiction	Total number of overdue tax returns at end of fiscal year (all tax years)							
	Corporate income tax		Personal income tax		Tax withheld from employees by employers		Value added tax	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	303 677	319 359	623 797	662 585	2 989 251	2 647 869	3 296 695	3 337 806
Australia	D	D	D	D	D	D	D	D
Austria	D	D	D	D	D	D	D	D
Belgium	80 591	74 887	277 728	334 143	D	D	D	D
Brazil	D	D	3 284 574	3 863 220	D	D	D	D
Bulgaria	D	D	D	D	D	D	D	D
Canada	D	D	D	D	D	D	D	D
Chile	67 395	86 938	289 587	280 580	D	D	1 761 059	1 674 493
China (People's Republic of)	2 226 453	2 855 095	D	D	6 165 150	5 895 061	4 497 238	4 562 365
Colombia	D	D	D	D	D	D	D	D
Costa Rica	D	D	D	D	D	D	D	D
Croatia	9 588	8 916	9 404	4 580	D	D	216 885	197 962
Cyprus	1 239 256	1 399 671	1 306 582	1 388 510	1 095 883	1 223 784	151 794	179 914
Czech Republic	0	D	0	D	0	D	0	D
Denmark	24 000	7 000	19 165	26 607	D	D	115 943	122 866
Estonia	D	D	D	D	7 667	7 165	3 633	3 516
Finland	D	D	D	D	D	D	D	D
France	D	D	940 000	940 000			D	D
Georgia	3 120	12 622	12 320	10 870	12 265	12 130	19 252	19 149
Germany	D	D	D	D	D	D	D	D
Greece	19 015	47 925	163 124	99 226	D	D	1 269 636	1 221 025
Hong Kong (China)	214 531	233 031	166 448	175 490				
Hungary	D	D	D	D	D	D	D	D
Iceland	D	D	D	D	D	D	112 232	114 733
India	D	D	D	D	D	D		
Indonesia	276 927	297 343	1 542 295	1 244 483	3 403 492	3 494 795	2 872 412	2 875 790
Ireland	5 885	5 982	24 328	22 192	183 912	179 485	82 525	83 282
Israel	87 361	96 211	163 947	169 794	49 271	79 217	D	D
Italy	303 749	182 184	970 968	732 712	60 120	43 072	634 764	626 353
Japan	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D
Korea	D	D	D	D	D	D	D	D
Latvia	23 026	24 252	D	D	189 526	166 283	63 474	79 467
Lithuania	9 346	12 745	381 597	383 323	3 552	3 530	7 733	10 517
Luxembourg	D	D	D	D	D	D	85 629	93 344
Malaysia	51 954	24 048	206 090	201 449	32 700	7 449		
Malta	147 905	D	162 373	201 961	11 119	14 158	43 007	61 676
Mexico	298 882	176 368	1 344 770	1 507 955	D	D	D	D
Morocco	81 514	113 252	333 715	418 667	34 561	55 292	760 624	1 018 771
Netherlands	15 586	10 931	43 536	52 736	D	D	D	D

Table A.92. Total number of overdue tax returns (continued)

Jurisdiction	Total number of overdue tax returns at end of fiscal year (all tax years)							
	Corporate income tax		Personal income tax		Tax withheld from employees by employers		Value added tax	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	303 201	235 270	274 374	276 858	22 244	24 734	84 216	91 294
Norway	D	D	D	D	D	D	15 892	5 418
Peru	142 574	48 544	83 181	88 194	393 104	502 052	948 665	1 433 914
Poland	D	D	D	D	D	D	D	D
Portugal	32 051	16 869	268 824	233 729	174 343	153 846	0	0
Romania	57 564	10 869	112 831	141 709	253 869	249 937	174 361	179 303
Russia	D	D	D	D	D	D	D	D
Singapore	32 859	33 664	9 318	10 735			6 926	7 329
Slovak Republic	74 840	74 462	74 249	78 916	178 898	208 763	118 569	137 602
Slovenia	8 369	2 443	1 817	2 041	D	D	115 160	119 646
South Africa	17 571 440	20 821 247	4 784 039	5 255 939	D	D	6 195 217	7 563 856
Spain	43 252	0	53 015	615	21 533	12 641	83 180	66 731
Sweden	23 874	D	75 106	D	D	D	267 747	D
Switzerland							70 558	64 391
Thailand	D	D	D	D	D	D	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D	D	D
United States	D	D	D	D	D	D		

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D: Data not available

Table A.93. Total number of taxpayers who have overdue tax returns

Jurisdiction	Total number of taxpayers who have overdue tax returns at end of fiscal year (all tax years)							
	Corporate income tax		Personal income tax		Tax withheld from employees by employers		Value added tax	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	D	D	D	D	D	D	D	D
Australia	D	D	D	D	D	D	D	D
Austria	D	D	D	D	D	D	D	D
Belgium	D	D	D	D	D	D	31 218	29 600
Brazil	D	D	D	D	D	D	D	D
Bulgaria	D	D	D	D	D	D	D	D
Canada	D	D	D	D	D	D	D	D
Chile	59 393	74 050	206 292	209 848	D	D	445 683	298 727
China (People's Republic of)	1 340 592	2 019 033	D	D	3 034 125	2 685 527	3 833 875	3 590 788
Colombia	D	D	D	D	D	D	D	D
Costa Rica	D	D	D	D	D	D	D	D
Croatia	9 588	8 916	9 404	4 580	D	D	22 319	19 697
Cyprus	216 023	216 389	315 023	315 364	165 050	171 942	14 842	16 967
Czech Republic	D	D	D	D	D	D	D	D
Denmark	24 000	7 000	D	D	D	D	D	34 746
Estonia	D	D	D	D	3 470	3 083	2 280	2 192
Finland	D	D	D	D	D	D	D	D
France	D	D	D	D			D	D
Georgia	2 714	8 670	9 904	8 993	6 429	6 588	5 875	6 143
Germany	D	D	D	D	D	D	D	D
Greece	D	D	D	D	D	D	443 867	443 456
Hong Kong (China)	197 845	212 133	D	D				
Hungary	D	D	D	D	D	D	D	D
Iceland	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D		
Indonesia	543 519	563 546	2 999 305	2 374 159	797 340	823 201	382 855	380 000
Ireland	D	D	D	D	D	D	D	D
Israel	75 417	82 082	128 934	140 338	49 271	79 217	D	D
Italy	292 254	178 738	951 908	720 543	55 293	39 092	587 601	579 786
Japan	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D
Korea	D	D	D	D	D	D	D	D
Latvia	D	D	D	D	D	D	D	D
Lithuania	6 485	9 965	237 546	255 124	3 401	3 309	5 918	8 181
Luxembourg	D	D	D	D	D	D	25 645	27 730
Malaysia	43 677	18 306	160 130	151 868	32 700	7 449		
Malta	25 498	D	50 277	62 060	4 390	5 494	9 601	14 810
Mexico	786 991	828 591	8 016 446	7 169 615	D	D	D	D
Morocco	D	D	D	D	D	D	D	D
Netherlands	D	D	D	D	D	D	D	D

Table A.93. Total number of taxpayers who have overdue tax returns (continued)

Jurisdiction	Total number of taxpayers who have overdue tax returns at end of fiscal year (all tax years)							
	Corporate income tax		Personal income tax		Tax withheld from employees by employers		Value added tax	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	96 380	97 813	116 781	140 504	7 277	7 331	33 698	D
Norway	D	D	D	D	D	D	15 892	5 418
Peru	142 574	48 544	83 181	88 194	104 621	130 345	407 620	492 303
Poland	D	D	D	D	D	D	D	D
Portugal	32 051	16 869	352 835	288 462	174 343	153 846	0	0
Romania	57 564	10 869	110 131	134 623	177 763	193 580	127 478	123 609
Russia	D	D	D	D	D	D	D	D
Singapore	24 248	24 768	8 178	8 824			1 683	1 857
Slovak Republic	D	D	D	D	D	D	D	D
Slovenia	8 369	2 443	1 817	2 041	D	D	37 984	39 878
South Africa	3 306 075	3 687 971	2 065 868	2 147 231	D	D	386 507	403 180
Spain	D	D	D	D	D	D	D	D
Sweden	23 860	D	75 106	D	D	D	147 215	D
Switzerland							56 376	55 584
Thailand	D	D	D	D	D	D	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D	D	D
United States	D	D	D	D	D	D		

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D: Data not available

Table A.94. Payment obligations – CIT

Jurisdiction	Advance payment frequency per tax year by tax type															
	Corporate income tax															
	No advance payment		Once		Twice		3 times		4 times		6 times		12 times		Other frequency	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.94. Payment obligations – CIT (continued)

Jurisdiction	Advance payment frequency per tax year by tax type															
	Corporate income tax															
	No advance payment		Once		Twice		3 times		4 times		6 times		12 times		Other frequency	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco									■	■						
Netherlands															■	■
New Zealand			■	■			■	■							■	■
Norway					■	■										
Peru													■	■		
Poland									■	■			■	■		
Portugal							■	■								
Romania									■	■						
Russia	■	■					■	■					■	■	■	■
Singapore															■	■
Slovak Republic									■	■			■	■		
Slovenia									■	■			■	■		
South Africa							■	■								
Spain									■	■			■	■		
Sweden													■	■		
Switzerland																
Thailand	■	■														
Turkey									■	■						
United Kingdom			■	■												
United States									■	■						

StatLink  <http://dx.doi.org/10.1787/888933987024>


- Yes
□ No

Table A.95. Payment obligations – PIT

Jurisdiction	Advance payment frequency per tax year by tax type															
	Personal income tax															
	No advance payment		Once		Twice		3 times		4 times		6 times		12 times		Other frequency	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.95. Payment obligations – PIT (continued)

Jurisdiction	Advance payment frequency per tax year by tax type															
	Personal income tax															
	No advance payment		Once		Twice		3 times		4 times		6 times		12 times		Other frequency	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco			■	■												
Netherlands															■	■
New Zealand			■	■			■	■							■	■
Norway			■	■					■	■	■	■				
Peru													■	■		
Poland													■	■		
Portugal							■	■								
Romania			■	■												
Russia	■	■					■	■								
Singapore															■	■
Slovak Republic									■	■			■	■		
Slovenia															■	■
South Africa							■	■								
Spain			■	■					■	■			■	■		
Sweden													■	■		
Switzerland																
Thailand			■	■									■	■		
Turkey									■	■						
United Kingdom					■	■										
United States									■	■						

StatLink  <http://dx.doi.org/10.1787/888933987043>

■ Yes


□ No

Table A.96. Electronic payment

Jurisdiction	Mandatory electronic payment							
	Corporate income tax		Personal income tax		Tax withheld from employees by employers		Value added tax	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	For all	For all	For all	For all	For all	For all	For all	For all
Australia	No	No	No	No	For some	For some	For some	For some
Austria	For some	For some	For some	For some	For some	For some	For some	For some
Belgium	For all	For all	For all	For all	For all	For all	For all	For all
Brazil	No	No	No	No	No	No	No	No
Bulgaria	No	No	No	No	No	No	No	No
Canada	No	No	No	No	No	No	For some	For some
Chile	No	No	No	No	No	No	No	No
China (People's Republic of)	For some	For some	For some	For some	For some	For some	For some	For some
Colombia	For all	For all	For some	For some	For all	For all	For all	For all
Costa Rica	For some	For some	No	No	For some	For some	For some	For some
Croatia	No	No	No	No	For some	For some	No	No
Cyprus	No	No	No	No	No	No	No	No
Czech Republic	No	No	No	No	No	No	For some	For some
Denmark	For all	For all	For all	For all	For all	For all	For all	For all
Estonia	No	No	No	No	No	No	No	No
Finland	For all	For all	For some	For some	For all	For all	For all	For all
France	For all	For all	For some	For some			For all	For all
Georgia	No	No	No	No	No	No	No	No
Germany	No	No	No	No	No	No	No	No
Greece	For all	For all	For all	For all	For all	For all	For all	For all
Hong Kong (China)	No	No	No	No				
Hungary	For some	For some	For some	For some	For some	For some	For some	For some
Iceland	No	No	No	No	No	No	No	No
India	No	No	No	No	No	No		
Indonesia	For all	For all	For all	For all	For all	For all	For all	For all
Ireland	For all	For all	For all	For all	For all	For all	For all	For all
Israel	No	No	No	No	No	No	For some	For some
Italy	For some	For some	For some	For some	For some	For some	For some	For some
Japan	No	No	No	No	No	No	No	No
Kenya	For all	For all	For all	For all	For all	For all	For all	For all
Korea	No	No	No	No	No	No	No	No
Latvia	No	No	No	No	No	No	No	No
Lithuania	No	No	No	No	No	No	No	No
Luxembourg	NA	NA	NA	NA	NA	NA	NA	NA
Malaysia	No	No	No	No	No	No		
Malta	No	No	No	No	No	No	No	No
Mexico	For all	For some	No	No	For all	For all	For all	For some
Morocco	For some	For all	For some	For all	For some	For all	For some	For all
Netherlands	NA	NA	NA	NA	NA	NA	NA	NA

Table A.96. **Electronic payment** (continued)

Jurisdiction	Mandatory electronic payment							
	Corporate income tax		Personal income tax		Tax withheld from employees by employers		Value added tax	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	No	No	No	No	No	No	No	No
Norway	For all	For all	For all	For all	For all	For all	For all	For all
Peru	No	No	No	No	No	No	No	No
Poland	For all	For all	For some	For some	For all	For all	For all	For all
Portugal	No	No	No	No	No	No	No	No
Romania	No	No	No	No	No	No	No	No
Russia	No	No	No	No	No	No	For some	For some
Singapore	No	No	No	No			For some	For some
Slovak Republic	For all	For all	For all	For all	For all	For all	For all	For all
Slovenia	For all	For all	For all	For all	For all	For all	For all	For all
South Africa	For all	For all	For all	For all	For all	For all	For all	For all
Spain	For some	For some	For some	For some	For some	For some	For some	For some
Sweden	For all	For all	For all	For all	For all	For all	For all	For all
Switzerland							No	No
Thailand	No	No	No	No	No	No	No	No
Turkey	No	No	No	No	No	No	No	No
United Kingdom	No	No	No	No	No	No	No	No
United States	For some	For some	No	No	For some	For some		

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For all: E-payment available and mandatory for all taxpayers

For some: E-payment available and mandatory for some taxpayers

No: E-payment available but not mandatory


NA: E-payment not available

Table A.97. On-time payment – CIT

Jurisdiction	On-time payment			
	Corporate income tax			
	Value of payments expected by due date (in thousands in local currency)		Value of payments received on time (in thousands in local currency)	
	2016	2017	2016	2017
Argentina	141 265 870	183 576 009	124 640 551	161 648 510
Australia	74 961 467	78 911 523	65 332 548	64 634 481
Austria	7 695 661	8 182 776	7 431 700	7 903 900
Belgium	5 928 837	9 797 880	4 376 532	6 840 501
Brazil	116 754 927	142 073 051	140 482 000	120 220 000
Bulgaria	D	D	D	D
Canada	D	D	D	D
Chile	D	D	2 254 575 087	2 438 011 665
China (People's Republic of)	D	D	D	D
Colombia	D	D	D	D
Costa Rica	D	D	D	D
Croatia	D	D	D	D
Cyprus	D	D	501 015	586 339
Czech Republic	134 927 885	156 822 117	127 406 387	146 616 427
Denmark	D	D	D	D
Estonia	369 886	367 764	290 216	304 529
Finland	5 508 384	5 785 985	D	D
France	56 616 000	64 773 000	55 619 100	63 749 100
Georgia	550 188	292 519	497 337	276 907
Germany	D	D	D	D
Greece	4 016 936	4 875 416	3 515 635	4 182 336
Hong Kong (China)	144 317 918	145 185 973	139 835 434	139 134 708
Hungary	D	D	D	D
Iceland	D	D	D	D
India	D	D	4 185 530 000	4 735 590 000
Indonesia	307 843 753 805	369 524 598 303	104 246 115 100	126 153 595 785
Ireland	12 893 600	14 829 810	12 635 632	14 588 619
Israel	36 100 000	41 908 000	36 394 200	40 417 100
Italy	D	D	D	D
Japan	D	D	D	D
Kenya	195 835	D	180 162	D
Korea	D	D	43 946 788 000	D
Latvia	D	D	419 712	425 617
Lithuania	737 707	645 128	728 032	637 632
Luxembourg	D	D	D	D
Malaysia	56 598 219	58 682 596	50 767 272	52 618 170
Malta	482 609	428 334	453 687	374 598
Mexico	613 674 692	698 888 712	700 924 600	769 193 200
Morocco	D	D	43 683 374	50 417 992

Table A.97. On-time payment – CIT (continued)

Jurisdiction	On-time payment			
	Corporate income tax			
	Value of payments expected by due date (in thousands in local currency)		Value of payments received on time (in thousands in local currency)	
	2016	2017	2016	2017
Netherlands	22 362 438	22 526 968	21 764 191	21 618 080
New Zealand	10 287 865	11 675 050	10 168 316	11 484 026
Norway	73 056 176	73 941 646	65 010 598	65 999 899
Peru	16 815 241	15 716 653	14 206 027	13 591 319
Poland	D	D	D	D
Portugal	D	D	5 694 720	4 347 033
Romania	13 849 350	13 516 010	11 262 720	11 431 150
Russia	2 877 100 235	3 316 016 966	2 770 152 704	3 288 992 498
Singapore	D	D	D	D
Slovak Republic	4 959 545	4 045 085	4 228 396	4 383 492
Slovenia	576 629	685 889	579 080	742 898
South Africa	8 982 919	10 260 131	9 909 601	11 529 401
Spain	D	D	D	D
Sweden	D	D	D	D
Switzerland				
Thailand	636 900 000	612 000 000	604 909 000	625 978 000
Turkey	D	D	D	D
United Kingdom	D	D	D	D
United States	D	D	345 552 400	338 529 200

StatLink  <http://dx.doi.org/10.1787/888933987081>

D: Data not available

Table A.98. On-time payment – PIT

Jurisdiction	On-time payment			
	Personal income tax			
	Value of payments expected by due date (in thousands in local currency)		Value of payments received on time (in thousands in local currency)	
	2016	2017	2016	2017
Argentina	29 999 763	40 549 346	17 054 788	23 239 371
Australia	42 196 357	43 508 748	29 277 853	29 822 013
Austria	7 096 065	7 496 532	6 289 297	6 673 852
Belgium	4 509 675	4 164 561	3 183 893	3 033 864
Brazil	40 762 518	32 284 582	30 515 000	32 205 000
Bulgaria	D	D	D	D
Canada	D	D	D	D
Chile	D	D	297 404 563	320 184 172
China (People's Republic of)	D	D	D	D
Colombia	D	D	D	D
Costa Rica	D	D	D	D
Croatia	D	D	D	D
Cyprus	D	D	49 955	49 091
Czech Republic	5 234 749	6 083 039	2 261 729	3 224 798
Denmark	D	D	D	D
Estonia	41 422	48 472	30 496	35 873
Finland	30 506 595	29 973 072	D	D
France	75 959 000	77 429 000	71 216 000	72 463 000
Georgia	D	D	D	D
Germany	D	D	D	D
Greece	4 018 049	4 292 332	2 692 419	2 752 636
Hong Kong (China)	71 801 648	74 987 920	66 143 316	69 261 390
Hungary	D	D	D	D
Iceland	D	D	D	D
India	D	D	1 267 400 000	1 670 370 000
Indonesia	96 050 975	88 803 456	1 604 493 593	2 103 575 305
Ireland	3 311 715	3 272 627	3 246 723	3 209 629
Israel	84 300 000	104 972 000	83 793 800	106 936 900
Italy	D	D	D	D
Japan	D	D	D	D
Kenya	10 613	D	8 179	D
Korea	D	D	25 904 462 000	D
Latvia	D	D	1 520 211	1 703 129
Lithuania	51 936	73 932	33 305	48 172
Luxembourg	D	D	D	D
Malaysia	3 032 871	2 924 902	2 531 972	2 413 800
Malta	586 364	652 347	564 267	618 524
Mexico	74 547 345	89 186 693	85 146 200	98 158 400
Morocco	D	D	24 526 401	27 868 892

Table A.98. On-time payment – PIT (continued)

Jurisdiction	On-time payment			
	Personal income tax			
	Value of payments expected by due date (in thousands in local currency)		Value of payments received on time (in thousands in local currency)	
	2016	2017	2016	2017
Netherlands	15 850 640	16 220 067	15 076 222	15 341 450
New Zealand	4 269 381	4 538 137	4 030 500	4 296 480
Norway	50 559 242	53 993 144	38 131 355	40 719 176
Peru	440 666	390 566	434 774	386 329
Poland	D	D	D	D
Portugal	D	D	1 426 774	1 653 292
Romania	819 700	1 049 000	491 000	650 000
Russia	1 971 862 398	3 087 217 539	3 017 278 923	3 251 114 818
Singapore	D	D	D	D
Slovak Republic	298 132	271 491	261 433	249 259
Slovenia	2 042 320	2 040 672	2 012 082	2 134 094
South Africa	7 580 542	9 505 334	10 167 556	12 198 160
Spain	D	D	D	D
Sweden	D	D	D	D
Switzerland				
Thailand	313 200 000	322 700 000	319 031 000	314 892 000
Turkey	D	D	D	D
United Kingdom	D	D	D	D
United States	D	D	1 786 123 700	1 292 403 500

StatLink  <http://dx.doi.org/10.1787/888933987100>


D: Data not available

Table A.99. On-time payment – Tax withheld from employees by employers

Jurisdiction	On-time payment			
	Tax withheld from employees by employers			
	Value of payments expected by due date (in thousands in local currency)		Value of payments received on time (in thousands in local currency)	
	2016	2017	2016	2017
Argentina	276 368 514	348 204 689	212 963 415	273 745 235
Australia	177 336 615	184 483 883	168 258 820	173 042 616
Austria	25 058 818	25 334 086	24 780 942	25 187 428
Belgium	43 166 258	45 006 544	42 525 352	44 348 332
Brazil	195 681 431	203 447 825	193 451 000	207 273 000
Bulgaria	D	D	D	D
Canada	D	D	D	D
Chile	D	D	D	D
China (People's Republic of)	D	D	D	D
Colombia	D	D	D	D
Costa Rica	D	D	D	D
Croatia	D	D	D	D
Cyprus	D	D	365 022	408 714
Czech Republic	D	D	D	D
Denmark	D	D	D	D
Estonia	4 159 578	4 507 964	3 267 776	3 610 985
Finland	30 701 302	29 445 588	D	D
France				
Georgia	2 496 233	2 734 626	2 167 333	2 645 810
Germany	D	D	D	D
Greece	3 732 935	4 558 038	3 480 615	4 297 428
Hong Kong (China)				
Hungary	D	D	D	D
Iceland	D	D	D	D
India	D	D	3 110 810 000	3 564 030 000
Indonesia	D	D	D	D
Ireland	21 544 210	23 382 507	20 647 543	22 449 408
Israel	13 000 000	15 218 000	13 792 000	14 949 000
Italy	D	D	D	D
Japan	D	D	D	D
Kenya	344 258	D	336 596	D
Korea	D	D	54 098 195 000	D
Latvia	D	D	2 544 330	2 793 968
Lithuania	1 417 808	1 593 389	1 410 528	1 581 160
Luxembourg	D	D	D	D
Malaysia	D	D	21 184 868	22 971 280
Malta	339 624	394 768	331 816	379 267
Mexico	561 077 463	637 726 595	640 849 300	701 878 500
Morocco	D	D	15 400 936	18 843 870

Table A.99. On-time payment – Tax withheld from employees by employers (continued)

Jurisdiction	On-time payment			
	Tax withheld from employees by employers			
	Value of payments expected by due date (in thousands in local currency)		Value of payments received on time (in thousands in local currency)	
	2016	2017	2016	2017
Netherlands	138 873 555	145 693 224	137 660 482	144 527 947
New Zealand	27 250 087	28 659 436	26 917 347	28 295 303
Norway	438 775 599	444 523 499	417 801 283	423 987 487
Peru	7 017 114	6 739 365	6 948 730	6 678 210
Poland	D	D	D	D
Portugal	15 424 688	15 612 645	15 147 022	15 045 854
Romania	20 793 020	24 573 740	17 231 130	20 699 520
Russia	1 869 193 040	D	2 877 952 857	D
Singapore				
Slovak Republic	2 452 790	2 600 802	2 229 919	2 508 861
Slovenia	6 086 226	6 372 447	5 974 471	6 361 319
South Africa	D	D	D	D
Spain	D	D	D	D
Sweden	D	D	D	D
Switzerland				
Thailand	179 800 000	189 700 000	184 428 000	182 410 000
Turkey	D	D	D	D
United Kingdom	D	D	D	D
United States	D	D	1 267 429 900	1 331 412 700

StatLink  <http://dx.doi.org/10.1787/888933987119>


D: Data not available

Table A.100. On-time payment – VAT

Jurisdiction	On-time payment If USBB			
	Value added tax			
	Value of payments expected by due date (in thousands in local currency)		Value of payments received on time (in thousands in local currency)	
	2016	2017	2016	2017
Argentina	224 009 984	311 374 600	181 308 457	258 560 984
Australia	133 129 601	122 636 017	119 093 694	108 145 802
Austria	28 066 078	29 435 410	27 055 700	28 346 300
Belgium	38 962 343	40 691 982	38 304 449	40 059 042
Brazil	339 350 301	331 721 985	303 650 000	325 808 000
Bulgaria	D	D	D	D
Canada	D	D	D	D
Chile	D	D	11 339 049 775	12 518 996 538
China (People's Republic of)	D	D	D	D
Colombia	D	D	D	D
Costa Rica	D	D	D	D
Croatia	D	D	D	D
Cyprus	D	D	1 088 427	1 113 442
Czech Republic	642 018 191	679 422 397	590 294 281	631 708 516
Denmark	3 873 638	3 965 985	3 213 605	3 319 482
Estonia	3 088 554	3 351 042	2 367 549	2 577 928
Finland	14 721 349	14 836 992	D	D
France	185 084 000	193 139 000	184 981 000	195 054 000
Georgia	2 354 850	2 735 646	2 259 929	2 403 036
Germany	D	D	D	D
Greece	17 167 205	17 774 369	13 887 190	14 404 741
Hong Kong (China)				
Hungary	D	D	D	D
Iceland	D	D	D	D
India				
Indonesia	D	D	D	D
Ireland	14 484 927	15 511 321	13 253 996	14 285 111
Israel	123 250 000	129 356 000	123 790 000	127 627 000
Italy	D	D	D	D
Japan	D	D	D	D
Kenya	277 060	D	278 589	D
Korea	D	D	6 946 990 000	D
Latvia	D	D	2 018 895	2 187 752
Lithuania	2 527 393	2 919 937	2 467 620	2 862 890
Luxembourg	D	D	D	D
Malaysia				
Malta	729 000	774 830	762 286	837 900
Mexico	741 988 700	797 653 900	791 698 800	816 039 100

Table A.100. On-time payment – VAT (continued)

Jurisdiction	On-time payment if USBB			
	Value added tax			
	Value of payments expected by due date (in thousands in local currency)		Value of payments received on time (in thousands in local currency)	
	2016	2017	2016	2017
Morocco	D	D	35 059 475	35 962 652
Netherlands	72 201 369	76 297 170	70 744 946	75 003 075
New Zealand	26 935 986	28 797 479	26 146 657	27 908 795
Norway	244 999 381	257 810 327	212 125 909	224 780 200
Peru	25 034 936	22 733 540	19 661 421	18 519 277
Poland	D	D	D	D
Portugal	19 313 066	20 749 732	19 274 230	20 714 762
Romania	64 358 720	64 839 760	53 202 180	54 979 630
Russia	2 843 777 238	3 153 815 206	2 657 395 290	3 069 928 215
Singapore	D	D	D	D
Slovak Republic	12 055 843	10 953 318	8 727 223	9 337 191
Slovenia	3 320 180	3 390 565	3 160 783	3 397 312
South Africa	119 971 911	146 513 517	273 203 759	293 951 884
Spain	D	D	D	D
Sweden	D	D	D	D
Switzerland	18 423 000	18 442 000	17 880 000	18 030 000
Thailand	779 700 000	790 000 000	716 393 000	742 199 000
Turkey	D	D	D	D
United Kingdom	87 236 480	92 646 334	72 718 920	77 135 252
United States				

StatLink  <http://dx.doi.org/10.1787/888933987138>

D: Data not available

Table A.101. Refunds

Jurisdiction	Value of refunds claimed and made (in thousands in local currency)							
	Value added tax				All other refunds (excluding value added tax)			
	Refunds claimed		Refunds made		Refunds claimed		Refunds made	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	D	D	D	D	D	D	D	D
Australia	D	D	54 168 960	56 699 711	D	D	43 224 582	42 437 472
Austria	12 768 962	12 611 529	D	D	D	D	D	D
Belgium	7 355 957	7 888 175	13 295 990	14 314 971	0	0	0	0
Brazil	30 363 031	302 417 666	25 273 819	28 310 779	72 774 536	81 858 225	58 790 590	57 442 529
Bulgaria	5 374 457	6 085 911	5 584 380	6 242 541	27 110	150 571	52 418	42 172
Canada	D	D	D	D	D	D	29 334 557	28 547 452
Chile	5 545 495 858	5 389 114 952	5 679 133 911	5 729 431 253	D	D	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	D	D	D	D	D	D	D	D
Costa Rica	D	D	D	6 842 303	D	D	D	11 943 247
Croatia	10 298 413	11 163 246	9 255 712	10 823 009	D	D	D	D
Cyprus	226 350	292 931	228 890	288 063	D	D	D	D
Czech Republic	289 717 615	301 849 450	295 573 771	306 958 606	D	D	D	D
Denmark	D	D	249 853	236 974	D	D	17 008	17 493
Estonia	1 373 956	1 268 754	1 125 839	1 217 981	D	D	103 681	133 832
Finland	D	D	11 677 000	13 488 000	D	D	3 865 000	4 180 000
France	53 013 000	53 479 000	52 881 000	52 047 000	D	D	29 058 000	26 626 000
Georgia 1	387 382	299 145	165 467	217 756	21 167	33 615	8 435	7 153
Germany	D	D	D	D	D	D	D	D
Greece	1 267 902	1 475 181	1 240 775	1 957 521	2 436 175	3 144 062	3 013 876	4 069 516
Hong Kong (China)					D	D	14 768 600	16 662 500
Hungary	2 351 591 000	2 325 816 000	2 267 545 000	2 619 925 000	D	D	D	D
Iceland	16 797 000	19 213 000	15 012 000	17 136 000	D	D	D	D
India					122 271	162 661	D	D
Indonesia	D	D	63 260 755 238	69 680 026 526	D	D	38 241 301 636	41 490 856 542
Ireland	D	D	3 715 060	4 156 900	D	D	D	D

Table A.101. **Refunds** (continued)

Jurisdiction	Value of refunds claimed and made (in thousands in local currency)							
	Value added tax				All other refunds (excluding value added tax)			
	Refunds claimed		Refunds made		Refunds claimed		Refunds made	
	2016	2017	2016	2017	2016	2017	2016	2017
Israel	D	D	31 900 993	33 060 861	D	D	16 334 448	16 131 643
Italy	10 872 293	11 641 498	10 198 796	11 375 898	13 175 417	14 551 566	13 071 789	14 039 113
Japan	D	D	5 432 233 000	5 670 630 000	D	D	D	D
Kenya	22 751	D	12 230	D	24 592	D	66	D
Korea	54 455 954 000	62 526 588	D	D	D	D	D	D
Latvia	787 081	215 023	787 081	914 136	D	D	149 068	193 044
Lithuania	1 641 214	1 900 782	948 306	1 023 950	79 534	108 455	78 774	106 027
Luxembourg	D	D	1 366 976	1 593 637	D	D	D	D
Malaysia					9 057 034	9 447 411	6 846 717	6 718 423
Malta	253 493	244 195	173 559	156 043	D	D	D	D
Mexico	509 248 000	509 248 072	341 666 000	426 955 656	49 264 000	49 264 951	35 791 000	48 633 856
Morocco	6 469 874	5 096 452	5 312 304	4 187 648	D	D	1 152 649	761 664
Netherlands	26 613 635	26 998 682	23 660 827	23 934 205	D	D	2 510 630	3 161 303
New Zealand	D	D	305 534	648 636	D	D	1 589 625	1 554 057
Norway	D	D	125 796 206	97 132 540	D	D	D	D
Peru 2	13 466 437	13 807 771	11 642 679	12 508 563	2 109 840	2 402 508	1 646 796	1 965 958
Poland	86 269 319	89 519 921	89 600 723	82 737 929	15 400 083	16 108 001	15 520 349	16 126 844
Portugal 3	4 856 190	5 515 899	4 898 678	5 508 265	3 897 232	3 880 773	3 757 428	3 917 598
Romania	D	D	14 966 290	14 545 330	D	D	147 730	146 600
Russia	2 077 628 373	2 253 282 886	2 156 358 015	2 339 791 540	D	D	D	D
Singapore	D	D	D	D	D	D	D	D
Slovak Republic	6 689 646	6 443 495	6 863 743	6 477 662	538 053	944 945	549 692	904 667
Slovenia	1 941 898	1 984 852	1 905 331	1 878 481	D	D	482 974	476 515
South Africa	166 760	180 913	296 348	320 759	D	D	D	D
Spain	D	D	D	D	D	D	D	D
Sweden	205 695 468	216 862 528	193 398 462	205 466 225	D	D	D	D

Table A.101. **Refunds** (continued)

Jurisdiction	Value of refunds claimed and made (in thousands in local currency)							
	Value added tax				All other refunds (excluding value added tax)			
	Refunds claimed		Refunds made		Refunds claimed		Refunds made	
	2016	2017	2016	2017	2016	2017	2016	2017
Switzerland	8 534 190	8 715 991	8 530 922	8 690 263	D	D	D	D
Thailand	258 312 000	278 611 261	204 172 000	205 863 000	0	D	0	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	D	D	77 160 000	80 981 000	D	D	D	D
United States					D	D	122 300	122 000

StatLink  <http://dx.doi.org/10.1787/888933987157>**D:** Data not available


1. Georgia: Refunds made does not include amounts automatically offset against tax liabilities.
2. Peru: Refunds made are estimated.
3. Portugal: “All other refunds (excluding value added tax)” includes only PIT and CIT refunds

Table A.102. VAT credits and refunds – Stock at fiscal year-end

Jurisdiction	Value of VAT refunds and credits at fiscal year-end (in thousands in local currency)					
	VAT credits		VAT refunds requested (or deemed requested) but not yet approved		VAT refunds approved but not yet paid	
	2016	2017	2016	2017	2016	2017
Argentina	D	D	D	D	D	D
Australia	D	D	D	D	D	D
Austria	D	D	D	D	D	D
Belgium	D	D	D	D	D	D
Brazil	D	D	D	21 006 798	6 374 704	8 645 058
Bulgaria	106 000	50 000	88 000	47 000	18 000	3 000
Canada	D	D	D	D	D	D
Chile	149 448 341	40 264 521	149 448 341	40 264 521	0	0
China (People's Republic of)	D	D	D	D	D	D
Colombia	D	D	D	D	D	D
Costa Rica	D	D	D	2 721 447	0	0
Croatia	D	D	D	D	D	D
Cyprus	143 828	182 152	15	17	D	D
Czech Republic	D	D	4 684 278	3 200 045	D	D
Denmark	D	D	D	D	D	D
Estonia	0	8 064	0	0	8 378	8 064
Finland	D	D	D	D	D	D
France	D	D	D	D	D	D
Georgia	D	D	D	D	D	D
Germany	D	D	D	D	D	D
Greece	2 667 319	2 865 335	827 451	516 002	163 883	191 933
Hong Kong (China)						
Hungary	D	D	D	D	D	D
Iceland	1 853 000	2 078 000	D	D	1 853 000	2 078 000
India						
Indonesia	D	D	D	D	208 874 122 161	17 248 585 899
Ireland	D	D	D	D	D	D
Israel	0	0	D	D	D	D
Italy	1 716 765	1 060 180	1 153 412	142 674	563 353	917 506
Japan	D	D	D	D	D	D
Kenya	71	D	4 019	D	10 521	D
Korea	D	D	D	D	D	D
Latvia	140 623	148 209	43 344	55 247	93 431	90 351
Lithuania	413 417	465 177	123 455	112 604	289 962	352 573
Luxembourg	758 786	715 397	D	D	D	D
Malaysia						
Malta	D	D	D	D	D	D
Mexico	0	80 742 035	80 742 000	0	0	80 742 035
Morocco	D	94 167 321	D	32 035 103	D	2 564 049
Netherlands	2 964 350	3 224 280	2 284 182	2 177 112	668 626	887 365

Table A.102. VAT credits and refunds – Stock at fiscal year-end (continued)

Jurisdiction	Value of VAT refunds and credits at fiscal year-end (in thousands in local currency)					
	VAT credits		VAT refunds requested (or deemed requested) but not yet approved		VAT refunds approved but not yet paid	
	2016	2017	2016	2017	2016	2017
New Zealand	905 973	50 055	D	D	D	D
Norway	485 923	415 316	471 532	394 307	14 391	21 009
Peru	555 606	612 120	412 004	353 322	143 602	258 798
Poland	2 200 560	3 327 732	D	D	D	D
Portugal	2 497	2 845	159 923	16 870	171 152	107 602
Romania	D	D	D	D	D	D
Russia	D	D	D	D	D	D
Singapore	D	D	D	D	D	D
Slovak Republic	D	D	D	D	D	D
Slovenia	55 025	34 473	D	D	153 671	179 237
South Africa	30 830 903 720	28 642 368 792	D	D	D	D
Spain	D	D	D	D	D	D
Sweden	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D
Thailand	86 566 768	85 249 063	D	D	D	D
Turkey	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D
United States						

StatLink  <http://dx.doi.org/10.1787/888933987176>


D: Data not available

Table A.103. VAT credits and refunds – Approved VAT credits

Jurisdiction	Selected details of the treatment of VAT credits and refunds					
	Approved VAT credit returns are immediately treated as refund requests		Type of taxpayers for which approved VAT credit returns are immediately treated as refund requests		Separate application for refund is required for taxpayers with an approved VAT credit	
	2016	2017	2016	2017	2016	2017
Argentina	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Australia	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
Austria	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Belgium	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
Brazil	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Bulgaria	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
Canada	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
Chile	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
China (People's Republic of)	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
Colombia	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
Costa Rica	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Croatia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
Cyprus	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Czech Republic	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
Denmark	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
Estonia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
Finland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
France	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Georgia	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Germany	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
Greece	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Hong Kong (China)						
Hungary	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
Iceland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
India						
Indonesia	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ireland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
Israel	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
Italy	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Japan	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
Kenya	<input type="checkbox"/>	D			<input checked="" type="checkbox"/>	D
Korea	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
Latvia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
Lithuania	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For some	For some	<input type="checkbox"/>	<input type="checkbox"/>
Luxembourg	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>
Malaysia						
Malta	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	For all	For all	<input type="checkbox"/>	<input type="checkbox"/>

Table A.103. VAT credits and refunds – Approved VAT credits (continued)

Jurisdiction	Selected details of the treatment of VAT credits and refunds					
	Approved VAT credit returns are immediately treated as refund requests		Type of taxpayers for which approved VAT credit returns are immediately treated as refund requests		Separate application for refund is required for taxpayers with an approved VAT credit	
	2016	2017	2016	2017	2016	2017
Mexico	■	■	For all	For all	■	■
Morocco	□	□			■	■
Netherlands	■	■	For all	For all	□	□
New Zealand	■	■	For all	For all	□	□
Norway	■	■	For all	For all	□	□
Peru	□	□			■	■
Poland	■	■	For all	For all	□	□
Portugal	□	□			■	■
Romania	□	□			□	□
Russia	D	D			D	D
Singapore	■	■	For all	For all	□	□
Slovak Republic	■	■	For all	For all	□	□
Slovenia	□	□			□	□
South Africa	■	■	For all	For all	□	□
Spain	□	□			■	■
Sweden	■	■	For all	For all	□	□
Switzerland	■	■	For all	For all	□	□
Thailand	□	□			□	□
Turkey	□	□			■	■
United Kingdom	■	■	For all	For all	□	□
United States						

StatLink  <http://dx.doi.org/10.1787/888933987195>

■ Yes

□ No

For all: For all taxpayers**For some:** For some taxpayers**D:** No data

Table A.104. VAT credits and refunds – Additional details

Jurisdiction	Selected details of the treatment of VAT credits and refunds									
	VAT refunds paid to taxpayers must be directly credited to the taxpayer's bank account		VAT credits are automatically used to offset other tax debts		VAT credits are carried forward		There is a fixed number of VAT periods after which the taxpayer may claim a refund for the remainder of any VAT credit carried forward		How to obtain the refund of remainder of VAT credit carried forward after the fixed number of VAT periods	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	■	■	□	□	■	■	D	D		
Australia	□	□	■	■	□	□	□	□		
Austria	□	□	■	■	■	■	□	□		
Belgium	■	■	■	■	■	■	□	□		
Brazil	■	■	■	■	■	■	■	■	A refund claim must be filed	A refund claim must be filed
Bulgaria	■	■	□	□	■	■	■	■	A refund claim must be filed	A refund claim must be filed
Canada	□	□	■	■	■	■	■	■	Automatic	Automatic
Chile	■	■	□	□	■	■	■	■	A refund claim must be filed	A refund claim must be filed
China (People's Republic of)	□	□	□	□	■	■	□	□		
Colombia	□	□	□	□	■	■	□	□		
Costa Rica	■	■	□	□	■	■	□	□		
Croatia	□	□	□	□	■	■	□	□		
Cyprus	□	□	■	■	■	■	□	□		
Czech Republic	■	■	■	■	■	■	□	□		
Denmark	■	■	■	■	□	□	□	□		
Estonia	□ ¹	□ ¹	■	■	■	■	□	□		
Finland	□	□	■	■	□	□	□	□		
France	□	□	□	□	■	■	□	□		
Georgia	■	■	■	■	■	■	□	□		
Germany	□	□	■	■	□	□	□	□		
Greece	■	■	□	□	■	■	□	□		
Hong Kong (China)										
Hungary	□	□	□	□	■	■	□	□		
Iceland	■	■	■	■	□	□	□	□		
India										

Table A.104. VAT credits and refunds – Additional details (continued)

Jurisdiction	Selected details of the treatment of VAT credits and refunds									
	VAT refunds paid to taxpayers must be directly credited to the taxpayer's bank account		VAT credits are automatically used to offset other tax debts		VAT credits are carried forward		There is a fixed number of VAT periods after which the taxpayer may claim a refund for the remainder of any VAT credit carried forward		How to obtain the refund of remainder of VAT credit carried forward after the fixed number of VAT periods	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	■	■	□	□	■	■	□	□		
Ireland	□	□	■	■	□	□	□	□		
Israel	■	■	■	■	□	□	□	□		
Italy	■	■	□	□	■	■	□	□		
Japan	□	□	■	■	□	□	□	□		
Kenya	□	D	D	D	■	D	■	D	A refund claim must be filed	
Korea	□	□	■	■	□	□	□	□		
Latvia	■	■	■	■	■	■	■	■	Automatic	Automatic
Lithuania	■	■	■	■	■	■	■	■	A refund claim must be filed	A refund claim must be filed
Luxembourg	□	□	□	□	■	■	□	□		
Malaysia										
Malta	□	□	□	□	■	■	□	□		
Mexico	■	■	□	□	□	□	□	□		
Morocco	■	■	□	□	■	■	■	■	A refund claim must be filed	A refund claim must be filed
Netherlands	□	□	■	■	□	□	□	□		
New Zealand	□	□	■	■	□	□	□	□		
Norway	□	□	■	■	□	□	□	□		
Peru	□	□	□	□	■	■	□	□		
Poland	□	□	■	■	■	■	□	□		
Portugal	■	■	□	□	■	■	■	■	A refund claim must be filed	A refund claim must be filed
Romania	■	■	■	■	■	■	□	□		
Russia	■	■	D	D	D	D	D	D		
Singapore	□	□	■	■	□	□	□	□		
Slovak Republic	□	□	■	■	■	■	■	■	Automatic	Automatic

Table A.104. VAT credits and refunds – Additional details (continued)

Selected details of the treatment of VAT credits and refunds										
Jurisdiction	VAT refunds paid to taxpayers must be directly credited to the taxpayer's bank account		VAT credits are automatically used to offset other tax debts		VAT credits are carried forward		There is a fixed number of VAT periods after which the taxpayer may claim a refund for the remainder of any VAT credit carried forward		How to obtain the refund of remainder of VAT credit carried forward after the fixed number of VAT periods	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Slovenia	■	■	■	■	■	■	□	□		
South Africa	□	□	□	□	□	□	□	□		
Spain	■ ²	■ ²	□	□	■	■	■	■	A refund claim must be filed	A refund claim must be filed
Sweden	□	□	■	■	□	□	□	□		
Switzerland	□	□	□	□	■	■	□	□		
Thailand	□	□	□	□	■	■	□	□		
Turkey	□	□	□	□	■	■	□	□		
United Kingdom	□	□	□	□	□	□	□	□		
United States										

StatLink  <http://dx.doi.org/10.1787/888933987214>

■ Yes

□ No

D: Data not available

1. Estonia: The VAT refunds are paid to a prepayment account from where it is available to the taxpayer at any time. Taxpayers can transfer the money directly to any bank account.
2. Spain: In exceptional situations payments are made via cheque.

Table A.105. Payment channels – By number of payments


Jurisdiction	Percentage of payments received by number of payments and channel											
	Mobile application		Online		In person at a collection agent or at a bank office		In person at administration's office		Payment via post		Other channel	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	0.0	0.0	24.2	50.3	65.1	29.0	0.0	0.0	0.0	0.0	10.7	20.7
Australia	D	D	D	D	D	D	D	D	D	D	D	D
Austria	D	D	D	D	D	D	D	D	D	D	D	D
Belgium	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Brazil	0.0	0.0	3.0	3.0	58.0	57.0	0.0	0.0	0.0	0.0	39.0	40.0
Bulgaria	0.0	0.0	D	D	100.0	100.0	0.0	0.0	D	D	0.0	0.0
Canada	0.0	0.0	51.0	60.0	25.0	20.0	0.0	0.0	24.0	20.0	0.0	0.0
Chile	0.0	0.0	88.1	90.7	11.9	9.3	0.0	0.0	0.0	0.0	0.0	0.0
China (People's Republic of)	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	D	D	D	D	D	D	D	D	D	D	D	D
Costa Rica	0.0	0.0	99.0	100.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Croatia	D	D	D	D	D	D	D	D	D	D	D	D
Cyprus	0.0	0.0	3.0	6.0	44.0	25.0	53.0	69.0	0.0	0.0	0.0	0.0
Czech Republic	D	D	D	D	D	D	D	D	D	D	D	D
Denmark	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Estonia	0.0	0.0	D	D	0.0	0.0	0.0	0.0	0.0	0.0	D	D
Finland	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France	0.7	1.0	9.5	13.0	0.0	0.0	1.3	1.4	0.0	0.0	88.5	84.6
Georgia	0.0	0.0	0.9	1.1	0.0	0.0	0.0	0.0	0.0	0.0	99.1	98.9
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece ¹	0.0	0.0	89.3	87.2	0.0	0.0	10.7	12.8	0.0	0.0	0.0	0.0
Hong Kong (China)	0.0	0.0	56.0	56.0	40.0	40.0	0.0	0.0	4.0	4.0	0.0	0.0
Hungary	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.2	14.0	85.8	86.0
Iceland	D	D	D	D	D	D	D	D	D	D	D	D
India	0.0	0.0	76.8	80.2	23.2	19.8	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia	0.0	0.0	89.0	100.0	11.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ireland	0.0	0.0	88.0	86.0	8.0	10.0	1.0	1.0	3.0	3.0	0.0	0.0

Table A.105. Payment channels – By number of payments (continued)

Jurisdiction	Percentage of payments received by number of payments and channel											
	Mobile application		Online		In person at a collection agent or at a bank office		In person at administration's office		Payment via post		Other channel	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Israel ²	0.0	0.0	16.9	19.5	74.8	72.2	5.7	5.8	0.0	0.0	2.7	2.6
Italy	0.0	0.0	63.7	64.7	36.3	35.3	0.0	0.0	0.0	0.0	0.0	0.0
Japan	0.0	0.0	6.6	7.4	72.0	71.1	3.6	3.4	0.0	0.0	17.8	18.1
Kenya	D	D	D	D	D	D	D	D	D	D	D	D
Korea ³	0.0	0.0	55.8	61.8	40.9	35.4	0.0	0.0	0.0	0.0	3.3	2.7
Latvia	D	D	D	D	D	D	0.0	0.0	D	D	D	D
Lithuania	0.0	0.0	73.0	71.6	27.0	28.4	0.0	0.0	0.0	0.0	0.0	0.0
Luxembourg ⁴	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Malaysia	0.0	0.0	25.5	31.3	33.6	29.9	40.9	38.8	0.0	0.0	0.0	0.0
Malta ⁵	0.0	0.0	6.5	8.1	18.2	17.1	4.9	5.2	70.3	69.5	0.1	0.1
Mexico	0.0	0.0	34.0	38.0	66.0	62.0	0.0	0.0	0.0	0.0	0.0	0.0
Morocco	0.0	0.0	6.3	50.0	19.0	18.0	74.7	32.0	0.0	0.0	0.0	0.0
Netherlands	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand	0.0	0.0	85.1	88.7	0.6	0.5	0.8	0.8	13.6	9.8	0.0	0.2
Norway	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Peru	0.0	0.0	18.2	20.4	81.9	79.5	0.0	0.0	0.0	0.0	0.0	0.0
Poland	D	D	D	D	D	D	D	D	D	D	D	D
Portugal	0.0	0.0	0.1	0.1	77.7	79.8	22.0	19.9	0.0	0.0	0.2	0.2
Romania	D	D	D	D	D	D	D	D	D	D	100.0	100.0
Russia	D	D	D	D	D	D	0.0	0.0	0.0	0.0	D	D
Singapore	0.0	0.0	1.0	1.0	96.0	97.0	0.0	0.0	3.0	2.0	0.0	0.0
Slovak Republic	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovenia	D	D	D	D	D	D	D	D	0.0	0.0	D	D
South Africa	D	D	50.5	51.9	49.0	47.8	0.3	0.5	D	D	D	D
Spain	D	D	D	D	D	D	0.0	0.0	0.0	0.0	D	D
Sweden	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Switzerland	D	D	D	D	D	D	D	D	D	D	D	D

Table A.105. **Payment channels – By number of payments** (continued)

Jurisdiction	Percentage of payments received by number of payments and channel											
	Mobile application		Online		In person at a collection agent or at a bank office		In person at administration's office		Payment via post		Other channel	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Thailand	D	D	47.0	50.3	D	D	53.0	49.7	D	D	D	D
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	0.0	0.0	82.6	80.3	0.0	0.0	0.0	0.0	17.5	19.7	0.0	0.0
United States	D	D	57.4	59.3	0.6	0.6	1.1	0.8	29.8	27.3	11.2	12.0

StatLink  <http://dx.doi.org/10.1787/888933987233>

D: Data not available

1. Greece: “In person at a collection agent or at a bank office” is included in “Online”.
2. Israel: Figures are estimated.
3. Korea: “Mobile application” is included in “Online”.
4. Luxembourg: “In person at a collection agent or at a bank office” is included in “Online”.
5. Malta: Percentages refer to VAT payments.

Table A.106. Payment channels – By value of payments


Jurisdiction	Percentage of payments received by value of payments and channel											
	Mobile application		Online		In person at a collection agent or at a bank office		In person at administration's office		Payment via post		Other channel	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	0.0	0.0	89.7	93.2	7.3	2.2	0.0	0.0	0.0	0.0	3.0	4.6
Australia	D	D	D	D	D	D	D	D	D	D	D	D
Austria	D	D	D	D	D	D	D	D	D	D	D	D
Belgium	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Brazil	0.0	0.0	7.0	7.0	45.0	43.0	0.0	0.0	0.0	0.0	48.0	50.0
Bulgaria	0.0	0.0	D	D	100.0	100.0	0.0	0.0	D	D	0.0	0.0
Canada	0.0	0.0	61.0	66.0	26.0	22.0	0.0	0.0	13.0	12.0	0.0	0.0
Chile	0.0	0.0	93.8	94.6	6.2	5.4	0.0	0.0	0.0	0.0	0.0	0.0
China (People's Republic of)	0.0	0.0	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	D	D	D	D	D	D	D	D	D	D	D	D
Costa Rica	0.0	0.0	98.4	100.0	1.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Croatia	D	D	D	D	D	D	D	D	D	D	D	D
Cyprus	0.0	0.0	1.0	5.0	59.0	31.0	40.0	64.0	0.0	0.0	0.0	0.0
Czech Republic	D	D	D	D	D	D	D	D	D	D	D	D
Denmark	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Estonia	0.0	0.0	D	D	0.0	0.0	0.0	0.0	0.0	0.0	D	D
Finland	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France	D	D	D	D	0.0	0.0	D	D	0.0	0.0	D	D
Georgia	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	99.9	99.9
Germany	D	D	D	D	D	D	D	D	D	D	D	D
Greece ¹	0.0	0.0	76.4	90.6	0.0	0.0	23.6	9.4	0.0	0.0	0.0	0.0
Hong Kong (China)	0.0	0.0	21.0	22.0	69.0	69.0	0.0	0.0	10.0	9.0	0.0	0.0
Hungary	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.8	99.2	99.2
Iceland	D	D	D	D	D	D	D	D	D	D	D	D
India	0.0	0.0	89.0	89.8	11.0	10.2	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia	0.0	0.0	73.0	100.0	27.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ireland	0.0	0.0	95.0	96.0	3.0	2.0	1.0	1.0	1.0	1.0	0.0	0.0

Table A.106. Payment channels – By value of payments (continued)

Jurisdiction	Percentage of payments received by value of payments and channel											
	Mobile application		Online		In person at a collection agent or at a bank office		In person at administration's office		Payment via post		Other channel	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Israel ²	0.0	0.0	23.8	25.2	73.4	72.0	2.4	2.4	0.0	0.0	0.5	0.4
Italy	0.0	0.0	96.4	96.2	3.6	3.8	0.0	0.0	0.0	0.0	0.0	0.0
Japan	D	D	D	D	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D	D	D	D	D
Korea ³	0.0	0.0	51.0	47.4	48.2	52.0	0.0	0.0	0.0	0.0	0.9	0.7
Latvia	D	D	D	D	D	D	0.0	0.0	D	D	D	D
Lithuania	0.0	0.0	99.3	99.3	0.7	0.7	0.0	0.0	0.0	0.0	0.0	0.0
Luxembourg ⁴	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Malaysia	0.0	0.0	31.6	35.9	28.1	23.7	40.3	40.4	0.0	0.0	0.0	0.0
Malta ⁵	0.0	0.0	6.5	7.5	19.7	20.5	0.3	0.3	73.4	71.6	0.1	0.1
Mexico	0.0	0.0	98.0	99.0	2.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Morocco	0.0	0.0	64.0	76.3	1.5	1.5	34.5	22.2	0.0	0.0	0.0	0.0
Netherlands	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand	0.0	0.0	88.3	89.5	0.1	0.1	0.1	0.1	11.5	8.9	0.0	1.4
Norway	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Peru	0.0	0.0	29.6	19.5	70.4	80.5	0.0	0.0	0.0	0.0	0.0	0.0
Poland	D	D	D	D	D	D	D	D	D	D	D	D
Portugal	0.0	0.0	0.7	1.1	69.6	69.8	27.6	27.0	0.0	0.0	2.1	2.1
Romania	D	D	D	D	D	D	D	D	D	D	100.0	100.0
Russia	D	D	D	D	D	D	0.0	0.0	0.0	0.0	D	D
Singapore	0.0	0.0	9.0	10.0	76.0	76.0	0.0	0.0	15.0	14.0	0.0	0.0
Slovak Republic	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovenia	D	D	D	D	D	D	D	D	0.0	0.0	D	D
South Africa	D	D	75.9	76.0	23.8	23.8	0.3	0.2	D	D	D	D
Spain	D	D	D	D	D	D	0.0	0.0	0.0	0.0	D	D
Sweden	0.0	0.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Switzerland	D	D	D	D	D	D	D	D	D	D	D	D

Table A.106. Payment channels – By value of payments (continued)

Jurisdiction	Percentage of payments received by value of payments and channel											
	Mobile application		Online		In person at a collection agent or at a bank office		In person at administration's office		Payment via post		Other channel	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Thailand	D	D	39.3	41.8	D	D	43.5	38.2	D	D	17.2	20.0
Turkey	D	D	D	D	D	D	D	D	D	D	D	D
United Kingdom	0.0	0.0	93.3	94.4	0.0	0.0	0.0	0.0	6.7	5.7	0.0	0.0
United States	D	D	56.4	57.0	23.8	24.8	0.3	0.1	15.6	14.6	3.9	3.5

StatLink  <http://dx.doi.org/10.1787/888933987252>

D: Data not available


1. Greece: “In person at a collection agent or at a bank office” is included in “Online”.
2. Israel: Figures are estimated.
3. Korea: “Mobile application” is included in “Online”.
4. Luxembourg: “In person at a collection agent or at a bank office” is included in “Online”.
5. Malta: Percentages refer to VAT payments.

Table A.107. Cash payment limits and automated risk profiling as part of processing payments and returns

Jurisdiction	Cash payment limits				Administration undertakes automated risk profiling as part of processing payments and returns	
	Limit exists in the jurisdiction		Limitation amount in local currency		2016	2017
	2016	2017	2016	2017		
Argentina	■	■	0	0	■	■
Australia ¹	■	■	10 000	10 000	■	■
Austria	□	□			□	□
Belgium	□	□			■	■
Brazil	□	□			□	□
Bulgaria	■	■	10 000	10 000	■	■
Canada	□	□			■	■
Chile	□	□			■	■
China (People's Republic of)	□	□			□	□
Colombia	□	□			■	■
Costa Rica	□	□			□	□
Croatia	■	■	5 000	5 000	■	■
Cyprus	□	□			□	□
Czech Republic	■	■	500 000	500 000	■	■
Denmark	□	□			□	□
Estonia	□	□			■	■
Finland	□	□			■	■
France	■	■	300	300	□	□
Georgia	□	□			□	□
Germany	■	■	D	D	□	□
Greece	■	■	100	100	■	■
Hong Kong (China)	□	□			□	□
Hungary	□	□			□	□
Iceland	□	□			□	□
India	■	■	20 000	20 000	■	■
Indonesia	□	□			□	□
Ireland	□	□			■	■
Israel	□	□			■	■
Italy	■	■	3 000	3 000	■	■
Japan	□	□			□	□
Kenya	□	□			□	□
Korea	□	□			□	□
Latvia	□	□			■	■
Lithuania	□	□			■	■
Luxembourg	□	□			□	□
Malaysia	□	□			□	□
Malta	■	■	5 000	5 000	□	□
Mexico	□	□			□	□
Morocco	□	□			□	□

Table A.107. Cash payment limits and automated risk profiling as part of processing payments and returns
(continued)

Jurisdiction	Cash payment limits				Administration undertakes automated risk profiling as part of processing payments and returns	
	Limit exists in the jurisdiction		Limitation amount in local currency		2016	2017
	2016	2017	2016	2017		
Netherlands	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
New Zealand	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Norway	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Peru	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
Poland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	66 576	15 000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Portugal	<input type="checkbox"/>	<input checked="" type="checkbox"/>		500	<input type="checkbox"/>	<input type="checkbox"/>
Romania	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	5 000	5 000	<input type="checkbox"/>	<input type="checkbox"/>
Russia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	100 000	100 000	<input type="checkbox"/>	<input type="checkbox"/>
Singapore	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
Slovak Republic	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	5 000	5 000	<input type="checkbox"/>	<input type="checkbox"/>
Slovenia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	0	0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
South Africa	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Spain	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	2 500	2 500	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Sweden	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Switzerland	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
Thailand	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Turkey	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
United Kingdom	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
United States	<input type="checkbox"/>	<input type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

StatLink  <http://dx.doi.org/10.1787/888933987271>**D:** Data not available

- Yes
 No


1. Australia: While there is a Government announcement to introduce a AUD 10 000 economy wide limit, this is yet to be legislated. Banks and Financial Institutions are required to report to Government (AUSTRAC) any cash transactions over AUD 10 000 within 10 days of the transaction occurring.

Table A.108. Service and assistance strategy – Part 1

Jurisdiction	Formal taxpayer service and assistance strategy present		Relative priority of key aspects of the current service and assistance strategy					
			Reduce the administrative burden on taxpayers		Increase self-service		Deliver “joined-up/all of government” services	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	■	■	H	H	H	H	M	M
Australia	□	□						
Austria	■	■	H	H	H	H	M	M
Belgium	□	□						
Brazil	■	■	H	H	H	H	M	M
Bulgaria	■	■	M	M	H	H	M	M
Canada	■	■	H	H	H	H	H	H
Chile	■	■	H	H	H	H	H	H
China (People's Republic of)	■	■	H	H	M	M	M	M
Colombia	■	■	M	M	L	L	L	L
Costa Rica	■	■	H	H	M	H	L	L
Croatia	□	□						
Cyprus	■	■	H	H	H	H	H	H
Czech Republic	■	■	H	H	H	H	L	H
Denmark	■	■	M	M	H	H	M	M
Estonia	■	■	M	M	M	M	M	M
Finland	■	■	H	H	H	H	H	H
France	■	■	M	H	H	H	M	M
Georgia	□	□						
Germany	■	■	H	H	H	H	M	M
Greece	■	■	M	M	H	H	L	L
Hong Kong (China)	■	■	M	M	H	H	M	M
Hungary	■	■	H	H	H	H	L	L
Iceland	□	□						
India	■	■	H	H	M	M	L	L
Indonesia	■	■	H	H	H	H	M	M
Ireland	■	■	H	H	H	H	M	M
Israel	■	■	H	H	H	H	H	H
Italy	■	■	H	H	H	H	M	M
Japan	■	■	H	H	H	H	H	H
Kenya	■	■	M	M	H	H	M	M
Korea	■	■	M	M	M	M	L	L
Latvia	■	■	H	H	H	H	M	L
Lithuania	■	■	H	H	H	H	M	M
Luxembourg ¹	■	■	H	H	H	H	H	H
Malaysia	■	■	H	H	H	H	M	M
Malta	■	■	M	M	H	H	H	H
Mexico	■	■	H	H	H	H	H	H

Table A.108. Service and assistance strategy – Part 1 (continued)

Jurisdiction	Formal taxpayer service and assistance strategy present		Relative priority of key aspects of the current service and assistance strategy					
			Reduce the administrative burden on taxpayers		Increase self-service		Deliver “joined-up/all of government” services	
	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	■	■	H	H	H	H	M	M
Netherlands	■	■	H	H	H	H	H	H
New Zealand	■	■	H	H	H	H	H	H
Norway	■	■	H	H	H	H	H	H
Peru	■	■	H	H	H	H	H	H
Poland	■	■	H	H	H	H	M	M
Portugal	■	■	H	H	H	H	H	H
Romania	■	■	H	H	H	H	L	L
Russia	■	■	H	H	M	M	H	H
Singapore	■	■	H	H	H	H	H	H
Slovak Republic	■	■	M	M	H	H	M	M
Slovenia	□	□						
South Africa	■	■	H	H	H	H	L	L
Spain	■	■	H	H	H	H	M	M
Sweden	■	■	M	M	M	M	M	M
Switzerland	■	■	H	H	H	H	H	H
Thailand	■	■	H	H	H	H	H	H
Turkey	■	■	H	H	H	H	M	M
United Kingdom	■	■	H	H	H	H	L	L
United States	■	■	H	H	H	H	L	L

StatLink  <http://dx.doi.org/10.1787/888933987290>

■ Yes

□ No

H: High

M: Medium

L: Low


1. Luxembourg: The administration has no own strategy, but applies the one of the Government.

Table A.109. Service and assistance strategy – Part 2

Jurisdiction	Relative priority of key aspects of the current service and assistance strategy							
	Design for “digital by default”		Improve taxpayer satisfaction		Reduce overall administrative cost		Improve certainty for taxpayers	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	H	H	H	H	M	M	M	M
Australia								
Austria	M	M	M	M	H	H	H	H
Belgium								
Brazil	H	H	H	H	H	H	H	H
Bulgaria	M	M	M	M	M	M	H	H
Canada	H	H	H	H	M	M	H	H
Chile	H	H	H	H	H	H	H	H
China (People's Republic of)	L	L	H	H	H	H	H	H
Colombia	L	L	H	H	M	M	H	H
Costa Rica	M	M	H	H	M	M	M	M
Croatia								
Cyprus	H	H	M	H	M	M	H	H
Czech Republic	L	M	H	H	H	H	H	H
Denmark	H	H	M	M	H	H	H	H
Estonia	M	M	M	M	M	M	M	M
Finland	H	H	H	H	H	H	H	H
France	H	H	H	H	H	H	H	H
Georgia								
Germany	M	M	H	H	H	H	H	H
Greece	L	L	M	M	H	H	M	M
Hong Kong (China)	L	L	H	H	H	H	M	M
Hungary	H	H	H	H	H	H	H	H
Iceland								
India	M	M	H	H	H	H	H	H
Indonesia	M	M	H	H	M	M	H	H
Ireland	H	H	H	H	H	H	H	H
Israel	H	H	H	H	M	M	H	H
Italy	H	H	H	H	M	M	H	H
Japan	H	H	H	H	H	H	H	H
Kenya	M	M	M	M	M	M	M	M
Korea	M	M	M	M	M	M	M	M
Latvia	H	H	H	H	M	M	M	H
Lithuania	H	H	H	H	H	H	H	H
Luxembourg	H	H	H	H	M	M	M	M
Malaysia	M	M	H	H	H	H	H	H
Malta	H	H	H	H	M	M	H	H
Mexico	H	H	H	H	H	H	H	H
Morocco	H	H	H	H	H	H	H	H
Netherlands	H	H	H	H	H	H	H	H

Table A.109. Service and assistance strategy – Part 2 (continued)

Jurisdiction	Relative priority of key aspects of the current service and assistance strategy							
	Design for “digital by default”		Improve taxpayer satisfaction		Reduce overall administrative cost		Improve certainty for taxpayers	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	H	H	H	H	H	H	H	H
Norway	M	M	M	H	H	H	H	H
Peru	H	H	H	H	H	H	H	H
Poland	M	M	H	H	H	H	H	H
Portugal	H	H	H	H	H	H	H	H
Romania	M	M	H	H	H	H	H	H
Russia	H	H	H	H	H	H	H	H
Singapore	H	H	H	H	H	H	H	H
Slovak Republic	M	M	H	H	H	H	M	M
Slovenia								
South Africa	H	H	H	H	H	H	H	H
Spain	H	H	H	H	H	H	H	H
Sweden	M	M	H	H	M	M	H	H
Switzerland	H	H	H	H	H	H	M	M
Thailand	H	H	H	H	M	M	M	M
Turkey	H	H	H	H	H	H	H	H
United Kingdom	H	H	H	H	H	H	M	M
United States	L	L	H	H	H	H	H	H

StatLink  <http://dx.doi.org/10.1787/888933987309>

H: High

M: Medium

L: Low

Table A.110. Service and assistance strategy – Part 3

Jurisdiction	Relative priority of key aspects of the current service and assistance strategy						Fees charged for specific services (other than rulings)	
	Facilitate omni/multi-channel approach		Provide/facilitate access to educational services		Other high priorities exist		2016	2017
	2016	2017	2016	2017	2016	2017		
Argentina	M	M	M	M	■	■	□	□
Australia							■	■
Austria	M	M	L	L	□	□	□	□
Belgium							■	■
Brazil	H	H	M	M	□	□	□	□
Bulgaria	M	M	M	M	□	□	□	□
Canada	M	M	M	M	□	□	■	■
Chile	H	H	M	H	□	□	□	□
China (People's Republic of)	H	H	H	H	□	□	□	□
Colombia	H	H	M	M	□	□	□	□
Costa Rica	H	H	M	M	□	□	□	□
Croatia							□	□
Cyprus	L	L	M	M	□	□	□	□
Czech Republic	M	M	L	L	□	□	□	□
Denmark	M	M	L	L	■	■	□	□
Estonia	M	M	M	M	■	■	□	□
Finland	H	H	H	H	□	□	■	■
France	H	H	M	M	□	□	□	□
Georgia							■	■
Germany	L	L	M	M	□	□	■	■
Greece	H	H	L	L	□	□	□	□
Hong Kong (China)	M	M	M	M	□	□	□	□
Hungary	M	M	H	H	□	□	■	■
Iceland							■	■
India	M	M	H	H	□	□	■	□
Indonesia	M	M	M	M	□	□	□	□
Ireland	H	H	H	H	■	■	■	■
Israel	H	H	M	M	□	□	■	■
Italy	H	H	M	M	□	□	■	■
Japan	H	H	H	H	□	□	■	■
Kenya	M	M	M	D	□	D	□	□
Korea	H	H	M	M	□	□	□	□
Latvia	M	L	M	M	■	■	■	■
Lithuania	H	H	H	H	□	□	□	□
Luxembourg	M	M	L	L	□	□	□	□
Malaysia	H	H	H	H	□	□	□	□
Malta	H	H	M	M	□	□	□	□
Mexico	H	H	H	H	■	■	□	□
Morocco	H	H	H	H	□	□	□	□

Table A.110. Service and assistance strategy – Part 3 (continued)

Jurisdiction	Relative priority of key aspects of the current service and assistance strategy						Fees charged for specific services (other than rulings)	
	Facilitate omni/multi-channel approach		Provide/facilitate access to educational services		Other high priorities exist		2016	2017
	2016	2017	2016	2017	2016	2017		
Netherlands	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New Zealand	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>	■	■
Norway	H	H	M	M	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Peru	H	H	M	M	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poland	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>	■	■
Portugal	H	H	M	M	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Romania	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Russia	H	H	M	M	<input type="checkbox"/>	<input type="checkbox"/>	■	■
Singapore	H	H	M	M	<input type="checkbox"/>	<input type="checkbox"/>	■	■
Slovak Republic	H	H	M	M	<input type="checkbox"/>	<input type="checkbox"/>	■	■
Slovenia							<input type="checkbox"/>	<input type="checkbox"/>
South Africa	H	H	H	H	■	■	<input type="checkbox"/>	<input type="checkbox"/>
Spain	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sweden	M	M	M	M	■	■	■	■
Switzerland	H	H	L	L	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Thailand	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Turkey	H	H	M	M	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
United Kingdom	M	M	H	H	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
United States	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>	■	■

StatLink  <http://dx.doi.org/10.1787/888933987328>

■ Yes

□ No

H: High

M: Medium

L: Low

D: Data not available

Table A.111. Service demand channels and performance – Total, online, e-mail, paper and in person

Jurisdiction	Incoming contacts									
	Total number of contacts received		Online (application/website) – Total number		E-mail – Total number		Paper – Total number		In person – Total number	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	6 827 870	6 100 556	0	0	494 440	412 293	0	0	5 800 793	5 165 376
Australia	D	D	D	D	D	D	D	D	304 660	204 955
Austria	D	D	21 904	23 819	D	D	D	D	2 500 000	2 500 000
Belgium	D	D	D	D	D	D	D	D	3 600 000	D
Brazil	D	D	124 508 571	145 614 071	162 775	829 673	D	D	14 994 161	14 894 112
Bulgaria	D	D	12 484 000	12 097 000	25 043	26 579	D	D	D	D
Canada	66 189 984	87 241 482	40 226 536	59 301 506	1 094	1 499	620 135	520 935	41	46
Chile	3 234 982	2 827 518	68 583	51 898	68 583	51 898	279 278	259 402	1 542 411	952 719
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D
Colombia	9 617 593	5 811 254	4 790 996	1 178 450	1 117 873	1 112 242	0	0	0	0
Costa Rica	D	2 610 757	2 223 121	2 394 847	13 217	15 474	D	36 401	D	5 114
Croatia	D	D	11 982	9 481	D	D	D	D	D	D
Cyprus	D	D	D	D	D	D	D	D	D	D
Czech Republic	D	D	D	D	D	D	D	D	D	D
Denmark	33 792 133	33 699 037	30 000 000	30 000 000	535 397	544 667	13 624	9 890	101 841	98 919
Estonia	D	D	D	D	33 723	39 643	D	D	102 627	97 282
Finland	24 967 633	27 026 234	21 000 000	23 000 000	0	0	0	0	680 000	680 000
France	D	D	127 581 528	151 535 898	9 125 737	10 983 048	D	D	14 407 371	14 570 175
Georgia	D	D	37 627 635	42 656 561	18 009	16 135	204 366	259 986	690 000	679 529
Germany	D	D	D	D	D	D	D	D	D	D
Greece	640 271	731 033	90 632	129 317	4 679	19 916	0	0	0	0
Hong Kong (China)	5 632 716	5 914 603	3 110 305	3 258 393	189 956	207 860	677 616	665 253	231 852	243 078
Hungary	D	D	351 196	414 738	26 595	33 109	12 247	13 550	2 557 974	2 626 277
Iceland	D	D	D	D	D	D	D	D	D	D
India	D	D	706 239	686 484	35 739	81 131	135 542	165 073	D	D
Indonesia	1 317 680	1 429 658	9 507	29 926	4 139	4 705	0	0	0	0
Ireland	24 452 820	30 210 301	18 438 472	23 328 082	1 272 046	2 361 859	1 519 381	1 275 520	567 858	484 821

Table A.111. Service demand channels and performance – Total, online, e-mail, paper and in person (continued)

Jurisdiction	Incoming contacts									
	Total number of contacts received		Online (application/website) – Total number		E-mail – Total number		Paper – Total number		In person – Total number	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Israel	10 968 281	11 738 943	90 281	136 943	700 000	700 000	5 316 000	6 000 000	1 112 000	1 152 000
Italy	D	D	989 207	911 249	96 513	95 974	D	D	10 326 437	10 076 979
Japan	D	D	0	0	D	D	D	D	D	D
Kenya	D	D	D	D	204 093	182 116	D	D	D	D
Korea	D	D	235 321	243 112	D	D	D	D	D	D
Latvia	D	D	D	D	D	D	D	D	273 330	210 670
Lithuania	D	D	580 811	616 394	D	D	9 718	4 507	183 154	75 675
Luxembourg	D	D	9 642 003	8 844 430	D	D	D	D	D	D
Malaysia	13 464 169	14 326 137	8 454 890	9 813 950	26 362	23 471	837 476	1 116 034	3 561 832	2 876 604
Malta	D	D	D	D	D	D	D	D	D	D
Mexico	22 140 396	13 091 308	1 501 994	1 163 027	0	0	0	0	13 328 000	0
Morocco	D	D	5 622 435	7 834 526	126 788	88 468	D	D	D	D
Netherlands ¹	110 859 000	106 437 000	89 072 000	87 200 000	0	0	7 323 000	6 663 000	87 000	63 000
New Zealand	31 937 488	34 572 784	24 697 273	27 674 843	2 147 644	2 014 725	544 992	505 969	324 424	204 276
Norway	D	D	26 500 000	28 000 000	424 000	489 000	D	D	667 000	604 000
Peru	40 372 921	39 233 633	27 293 245	27 516 604	0	0	0	0	9 530 965	8 065 643
Poland ²	D	D	0	0	688	16 978	34 151	25 718	D	D
Portugal	D	D	474 453	365 083	D	D	D	D	10 909 160	10 054 012
Romania	D	D	D	D	19 402	26 050	13 044	12 336	D	5 426 135
Russia	168 210 712	187 524 408	69 567 000	80 302 000	0	0	10 846 000	10 315 000	25 307 000	24 070 000
Singapore	D	D	15 780 913	14 965 969	435 923	477 786	220 292	191 732	116 991	104 273
Slovak Republic	280 997	306 284	5 725	9 801	75 425	84 973	385	0	0	0
Slovenia	D	D	D	D	D	D	D	D	D	D
South Africa	D	D	5 288 226	D	626 263	637 182	D	D	6 747 012	6 447 347
Spain	D	D	393 364 600	386 808 680	D	D	D	D	14 506 930	13 279 769
Sweden	D	D	64 284 697	63 969 281	520 482	550 137	D	D	2 048 101	1 882 137
Switzerland	D	D	D	D	D	D	D	D	D	D

Table A.111. Service demand channels and performance – Total, online, e-mail, paper and in person (continued)

Jurisdiction	Incoming contacts									
	Total number of contacts received		Online (application/website) – Total number		E-mail – Total number		Paper – Total number		In person – Total number	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Thailand	815 158	890 726	0	0	453	835	980	723	0	0
Turkey	D	D	16 686 450	18 939 732	119	116	D	D	D	D
United Kingdom	D	D	2 559 000	2 744 000	D	D	19 802 549	20 369 531	D	D
United States	D	D	428 700 000	383 200 000	D	D	19 400 000	17 500 000	4 500 000	3 300 000

StatLink  <http://dx.doi.org/10.1787/888933987347>

D: Data not available


1. Netherlands: Incoming contacts refer to the whole revenue administration (incl. customs and benefits).
2. Poland: Figures only relate to the national call centre.

Table A.112. Service demand channels and performance – Telephone

Jurisdiction	Incoming contacts							
	Telephone							
	Total number of calls		Number of calls answered by IVR		Number of calls answered by staff		Number of calls abandoned	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	532 637	522 887	0	0	532 637	522 887	0	0
Australia	8 808 534	8 040 655	D	D	8 551 840	7 793 109	256 694	247 546
Austria	4 800 000	4 400 000	0	0	3 800 000	3 500 000	1 000 000	900 000
Belgium	3 230 000	D	D	D	D	D	D	D
Brazil	6 964 943	6 235 890	6 964 943	6 235 890	0	0	0	0
Bulgaria	326 202	339 346	70 287	82 570	252 063	253 283	3 852	3 493
Canada	25 342 100	27 417 417	9 017 343	10 790 712	15 901 394	16 237 312	423 363	389 393
Chile	1 276 127	1 511 601	0	20 090	1 123 380	1 346 633	152 747	144 878
China (People's Republic of)	53 471 400	49 005 500	D	D	D	D	D	D
Colombia	0	0	D	D	D	D	D	D
Costa Rica	130 651	158 921	0	0	69 773	83 054	60 878	75 867
Croatia	37	33	D	D	D	D	D	D
Cyprus	D	D	D	D	D	D	D	D
Czech Republic	D	D	D	D	D	D	D	D
Denmark	3 108 810	3 000 960	0	0	2 506 839	2 433 591	601 971	567 369
Estonia	258 896	254 734	258 896	254 734	D	D	D	D
Finland	3 074 633	3 076 234	0	0	2 247 900	2 416 224	826 733	660 010
France	13 259 194	14 338 139	D	D	D	D	D	D
Georgia	220 144	348 731	0	0	220 144	348 731	D	0
Germany	D	D	D	D	D	D	D	D
Greece	533 039	551 614	0	0	486 754	507 230	46 285	44 384
Hong Kong (China)	1 422 987	1 540 019	661 940	770 107	761 047	769 912	0	0
Hungary	719 345	818 056	0	0	717 497	813 964	1 848	4 092
Iceland	D	D	D	D	D	D	D	D
India	1 856 870	1 972 937	D	D	D	D	D	D
Indonesia	1 303 721	1 362 256	618 510	652 670	598 228	636 939	86 983	72 647
Ireland	2 655 012	2 758 935	0	0	2 477 167	2 548 357	177 845	210 578
Israel ¹	3 750 000	3 750 000	D	D	D	D	D	D
Italy	2 298 904	2 393 615	54 438	46 275	2 216 467	2 291 346	27 999	55 994
Japan	5 360 000	5 680 000	0	0	5 360 000	5 680 000	D	D
Kenya	284 728	418 465	D	D	D	D	D	D
Korea	4 164 622	4 293 904	D	D	D	D	D	D
Latvia	416 868	397 622	D	D	D	D	D	D
Lithuania	D	D	D	D	D	D	D	D
Luxembourg	D	D	D	D	D	D	D	D
Malaysia	583 609	496 078	28 055	27 250	480 146	419 146	75 408	49 682
Malta	136 016	193 686	19 032	16 714	82 425	142 818	34 559	34 154
Mexico	4 167 829	7 580 761	0	0	3 652 921	6 991 017	514 908	589 744

Table A.112. Service demand channels and performance – Telephone (continued)

Jurisdiction	Incoming contacts							
	Telephone							
	Total number of calls		Number of calls answered by IVR		Number of calls answered by staff		Number of calls abandoned	
2016	2017	2016	2017	2016	2017	2016	2017	
Morocco	181 447	143 663	D	D	D	D	D	D
Netherlands ²	14 321 000	12 464 000	2 546 000	2 520 000	10 335 000	8 707 000	1 440 000	1 237 000
New Zealand	4 223 155	4 172 971	875 109	889 457	3 271 698	3 048 310	76 348	235 204
Norway	1 760 000	2 150 000	D	D	1 336 000	1 530 000	424 000	620 000
Peru	3 534 382	3 567 051	0	0	3 212 672	3 332 186	321 710	234 865
Poland ³	712 804	1 455 862	D	D	D	D	D	D
Portugal	1 865 637	1 570 783	D	D	1 346 436	1 290 700	332 473	259 133
Romania	259 885	282 402	D	D	D	D	D	D
Russia	6 238 712	8 888 408	1 720 066	2 439 213	D	D	D	D
Singapore	1 303 944	1 255 206	D	D	D	D	D	D
Slovak Republic	199 331	211 365	0	211 365	0	0	199 331	0
Slovenia	D	D	D	D	D	D	D	D
South Africa	10 335 391	10 180 525	5 288 226	5 170 850	4 676 989	4 647 715	370 176	361 960
Spain	19 561 192	15 371 471	9 473 872	9 271 063	D	D	D	D
Sweden	4 291 982	3 908 667	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	813 725	889 168	50 344	62 872	574 168	601 433	189 213	224 863
Turkey	1 236 398	1 252 407	0	0	952 411	823 490	283 987	428 917
United Kingdom	60 804 092	49 865 940	14 474 514	12 125 513	29 077 799	33 582 806	17 251 779	4 157 621
United States	73 900 000	57 000 000	38 300 000	29 200 000	25 500 000	23 200 000	10 100 000	4 600 000

StatLink  <http://dx.doi.org/10.1787/888933987366>**D:** Data not available


1. Israel: Figures are estimated.
2. Netherlands: Incoming contacts refer to the whole revenue administration (incl. customs and benefits).
3. Poland: Figures only relate to the national call centre.

Table A.113. Service demand channels and performance – Digital assistance and other; and channel shift

Jurisdiction	Incoming contacts				Channel shift	
	Digital assistance – Total number		Other – Total number		Administration measures and actively manages channel shift	
	2016	2017	2016	2017	2016	2017
Argentina	0	0	0	0	<input type="checkbox"/>	<input type="checkbox"/>
Australia	5 975	86 996	D	D	<input type="checkbox"/>	<input type="checkbox"/>
Austria	D	D	D	D	<input type="checkbox"/>	<input type="checkbox"/>
Belgium	D	D	D	D	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Brazil	0	0	9059 695	9770 583	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Bulgaria	D	D	D	D	<input type="checkbox"/>	<input type="checkbox"/>
Canada	0	0	78	79	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Chile	0	0	0	0	<input type="checkbox"/>	<input type="checkbox"/>
China (People's Republic of)	621 200	528 300	D	D	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Colombia	3 285 095	2 882 555	423 629	638 007	<input type="checkbox"/>	<input type="checkbox"/>
Costa Rica	D	0	D	0	<input type="checkbox"/>	<input type="checkbox"/>
Croatia	D	D	D	D	<input type="checkbox"/>	<input type="checkbox"/>
Cyprus	D	D	D	D	<input type="checkbox"/>	<input type="checkbox"/>
Czech Republic	D	D	D	D	<input type="checkbox"/>	<input type="checkbox"/>
Denmark	32 461	44 601	0	0	<input type="checkbox"/>	<input type="checkbox"/>
Estonia	D	D	D	D	<input type="checkbox"/>	<input type="checkbox"/>
Finland	213 000	270 000	0	0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
France	D	D	D	D	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Georgia	0	0	D	D	<input type="checkbox"/>	<input type="checkbox"/>
Germany	D	D	D	D	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Greece	0	0	11 921	30 186	<input type="checkbox"/>	<input type="checkbox"/>
Hong Kong (China)	0	0	0	0	<input type="checkbox"/>	<input type="checkbox"/>
Hungary	D	D	D	D	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Iceland	D	D	D	D	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
India	3 023 483	3 852 133	D	D	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Indonesia	313	32 771	0	0	<input type="checkbox"/>	<input type="checkbox"/>
Ireland	51	1 084	0	0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Israel	0	0	0	0	<input type="checkbox"/>	<input type="checkbox"/>
Italy	D	D	D	D	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Japan	0	0	D	D	<input type="checkbox"/>	<input type="checkbox"/>
Kenya	D	D	84 806	282 854	<input type="checkbox"/>	<input type="checkbox"/>
Korea	D	D	D	D	<input type="checkbox"/>	<input type="checkbox"/>
Latvia	D	D	D	D	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Lithuania	D	D	D	D	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Luxembourg	0	0	0	0	<input type="checkbox"/>	<input type="checkbox"/>
Malaysia	0	0	0	0	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Malta	D	D	D	D	<input type="checkbox"/>	<input type="checkbox"/>
Mexico	3 142 573	4 347 520	0	0	<input type="checkbox"/>	<input type="checkbox"/>
Morocco	0	0	0	0	<input type="checkbox"/>	<input type="checkbox"/>

Table A.113. Service demand channels and performance – Digital assistance and other; and channel shift
(continued)

Jurisdiction	Incoming contacts				Channel shift	
	Digital assistance – Total number		Other – Total number		Administration measures and actively manages channel shift	
	2016	2017	2016	2017	2016	2017
Netherlands ¹	0	0	56 000	47 000	■	■
New Zealand	0	0	0	0	■	■
Norway	48 000	97 000	0	0	■	■
Peru	14 329	84 335	0	0	■	■
Poland	D	D	D	D	□	□
Portugal	D	D	D	D	□	□
Romania	D	D	D	D	□	□
Russia	0	0	56 252 000	63 949 000	■	■
Singapore	D	D	D	D	■	■
Slovak Republic	0	0	131	145	■	■
Slovenia	D	D	D	D	□	□
South Africa	189 450	216 122	D	289 841	■	■
Spain	D	D	0	D	■	■
Sweden	D	D	D	D	□	□
Switzerland	D	D	D	D	□	□
Thailand	0	0	0	0	□	□
Turkey	D	D	D	D	□	□
United Kingdom	59 707	1649 865	D	D	■	■
United States	D	D	D	D	□	□

StatLink  <http://dx.doi.org/10.1787/888933987385>

■ Yes

□ No

D: Data not available

1. Netherlands: Incoming contacts refer to the whole revenue administration (incl. customs and benefits).

Table A.114. Taxpayer satisfaction


Jurisdiction	Taxpayer satisfaction surveys																									
	Surveys conducted		Conducted by administration								Conducted by external vendor								Results published							
			Individual taxpayers		Business taxpayers		Tax inter-mediarities		Other		Individual taxpayers		Business taxpayers		Tax inter-mediarities		Other		Individual taxpayers		Business taxpayers		Tax inter-mediarities		Other	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■	■	■	■	□	□	■	■	■	■	□	□	■	■	■	■	■	■	□	□	■	■	■	■

Table A.114. Taxpayer satisfaction (continued)

Jurisdiction	Taxpayer satisfaction surveys																						
	Surveys conducted		Conducted by administration								Conducted by external vendor				Results published								
			Individual taxpayers		Business taxpayers		Tax intermediaries		Other		Individual taxpayers		Business taxpayers		Tax intermediaries		Other						
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017					
Ireland	■	■	■	■	■	■	■	■	□	□	□	□	□	□	□	□	■	■	■	■	□	□	
Israel	□	□																					
Italy	■	■	■	■	■	■	■	■	□	□	■	■	■	■	■	□	□	■	■	■	■	□	□
Japan	■	■	■	■	■	■	■	■	■	□	□	□	□	□	□	■	■	■	■	■	■	■	■
Kenya	■	■	■	■	■	■	■	D	D	■	■	■	■	■	■	D	D	□	□	□	□	D	D
Korea	■	■	■	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□
Latvia	■	■	□	■	□	■	□	□	□	■	■	■	■	□	□	■	■	■	■	□	□	■	■
Lithuania	■	■	■	■	■	■	■	□	□	■	■	■	■	■	■	□	□	■	■	■	■	□	□
Luxembourg	□	□																					
Malaysia	■	■	■	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□
Malta	■	■	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□
Mexico	■	■	□	□	□	□	□	■	■	□	□	□	□	□	■	■	□	□	□	□	□	■	■
Morocco	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Netherlands	■	■	■	■	■	■	■	□	□	■	■	■	■	■	■	□	□	■	■	■	■	□	□
New Zealand	■	■	□	□	□	□	□	□	□	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	□	□	□	□	■	■	■	■	□	□	■	■	■	■	□	□	□
Peru	■	■	■	■	■	■	□	□	□	□	■	■	■	■	□	□	□	□	□	□	□	□	□
Poland	■	■	■	■	■	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□
Portugal	■	■	■	■	□	□	■	■	■	■	■	■	■	■	□	□	■	■	■	■	■	■	■
Romania	■	□	□		□		□		□	■		■		■		■		□		□		□	
Russia	■	■	■	■	■	■	□	□	□	□	■	■	■	■	□	□	■	■	■	■	□	□	□
Singapore	■	■	■	■	■	■	■	■	□	□	■	■	■	■	■	□	□	■	■	■	■	■	□
Slovak Republic	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□
Slovenia	■	■	■	■	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□
South Africa	■	■	■	■	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□

Table A.114. Taxpayer satisfaction (continued)

Jurisdiction	Taxpayer satisfaction surveys																					
	Surveys conducted		Conducted by administration								Conducted by external vendor				Results published							
			Individual taxpayers		Business taxpayers		Tax intermediaries		Other		Individual taxpayers		Business taxpayers		Tax intermediaries		Other					
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017			
Spain	■	■	■	■	■	■	□	□	□	□	□	□	□	□	□	■	■	□	□	□	□	
Sweden	■	■	■	■	■	■	□	□	□	□	■	■	■	■	□	□	□	□	□	□	□	
Switzerland	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□	■	■	■	■	□	□
Thailand	■	■	■	■	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	□	
Turkey	■	■	■	■	■	■	■	■	■	□	□	□	□	□	□	■	■	■	■	■	■	
United Kingdom	■	■	■	■	■	■	■	□	□	■	■	■	■	■	■	■	■	■	■	■	□	□
United States	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

StatLink  <http://dx.doi.org/10.1787/888933987404>

■ Yes

□ No

D: Data not available

Table A.115. Special educational or business support initiatives

Jurisdiction	Special educational or business support initiatives															
	Initiatives undertaken		Type of initiatives undertaken													
			Training seminars and other educational activities aimed at		Hosting of online seminars (e.g. live streaming, e-learning or videos)		Provision of educational/training material via administration's website		Information campaigns via		Hosting of or participation in workshops, conferences, fora, etc.		Free tax services (incl. accounting and benefit information) for lower income individuals or newly created businesses		Other initiatives	
			University students	School children					Social media	Direct contact channels						
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
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	■	■											■	■	■	■

Table A.115. Special educational or business support initiatives (continued)

Special educational or business support initiatives																					
Type of initiatives undertaken																					
Jurisdiction	Initiatives undertaken		Training seminars and other educational activities aimed at				Hosting of online seminars (e.g. live streaming, e-learning or videos)		Provision of educational/training material via administration's website		Information campaigns via				Hosting of or participation in workshops, conferences, fora, etc.		Free tax services (incl. accounting and benefit information) for lower income individuals or newly created businesses		Other initiatives		
			University students		School children						Social media		Direct contact channels								
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017			
Iceland	■	■											■	■	■	■					
India	■	■					■	■			■	■						■	■		
Indonesia	■	■				■													■		
Ireland	■	■					■	■	■	■	■	■	■	■	■	■			■	■	
Israel	■	■				■	■														
Italy	■	■				■	■				■	■							■	■	
Japan	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■			■	■	
Kenya	■	D																		■	
Korea	■	■													■	■					
Latvia	□	■																		■	
Lithuania	■	■					■	■	■	■											
Luxembourg	□	□																			
Malaysia	■	■												■	■						
Malta	□	□																			
Mexico	■	■	■	■	■	■															
Morocco	■	■	■	■	■	■							■	■							
Netherlands	■	■	■	■			■	■	■	■	■			■	■	■	■			■	■
New Zealand	■	■												■	■					■	■
Norway	■	■				■	■				■	■		■	■					■	■
Peru	■	■	■	■	■	■														■	■
Poland	■	■				■	■	■	■	■										■	■
Portugal	■	■																			

Table A.115. Special educational or business support initiatives (continued)

Special educational or business support initiatives																				
Type of initiatives undertaken																				
Jurisdiction	Initiatives undertaken		Training seminars and other educational activities aimed at				Hosting of online seminars (e.g. live streaming, e-learning or videos)		Provision of educational/training material via administration's website		Information campaigns via				Hosting of or participation in workshops, conferences, fora, etc.		Free tax services (incl. accounting and benefit information) for lower income individuals or newly created businesses		Other initiatives	
			University students		School children						Social media		Direct contact channels							
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
Romania	■	■											■	■						
Russia	■	■			■	■	■	■		■	■	■	■	■	■			■	■	
Singapore	■	■					■	■	■	■	■	■	■	■	■			■	■	
Slovak Republic	■	■																■	■	
Slovenia	■	■											■	■				■	■	
South Africa	■	■			■	■						■	■					■	■	
Spain	■	■			■	■	■	■	■	■	■									
Sweden	□	□																		
Switzerland	□	□																		
Thailand	■	■											■	■				■	■	
Turkey	■	■	■	■	■	■			■	■	■	■	■	■	■					
United Kingdom	■	■			■	■														
United States	■	■											■	■						

StatLink  <http://dx.doi.org/10.1787/888933987423>

■ Yes

□ No

D: Data not available

Table A.116. Features of the service approach


Jurisdiction	Features of the service approach													
	Special provision for taxpayers with disabilities		Social media used to distribute information		Social media used interactively		Telephone services provided in non-official languages		Type and coverage of material provided on the website in non-official languages					
	2016	2017	2016	2017	2016	2017	2016	2017	Forms		Guidance material		Legislation	
									2016	2017	2016	2017	2016	2017
Argentina	■	■	■	■	□	□	□	□	Some	Some	Some	Some	Some	Some
Australia	■	■	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
Austria	■	■	■	■	■	■	□	□	Some	Some	Some	Some	Some	Some
Belgium	■	■	■	■	■	■	□	□	Some	Some	Some	Some	Some	Some
Brazil	□	□	■	■	■	■	□	□	Some	Some	Some	Some	None	None
Bulgaria	■	■	■	■	■	■	■	■	Some	Some	Some	Some	All	All
Canada	■	■	■	■	■	■	■	■	None	None	All	All	None	None
Chile	■	■	■	■	■	■	□	□	Some	Some	Some	Some	None	None
China (People's Republic of)	■	■	■	■	■	■	■	■	Some	Some	Some	Some	None	None
Colombia	■	■	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
Costa Rica	■	■	■	■	■	■	□	□	None	None	None	None	None	None
Croatia	□	□	■	■	□	□	□	□	Some	Some	Some	Some	Some	Some
Cyprus	■	■	□	□	□	□	□	□	Some	Some	Some	Some	Some	Some
Czech Republic	■	■	■	■	■	■	□	□	Some	Some	Some	Some	None	None
Denmark	■	■	■	■	■	■	■	■	Some	Some	Some	Some	None	None
Estonia	□	□	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
Finland	□	□	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
France	■	■	■	■	■	■	□	□	Some	Some	Some	Some	Some	Some
Georgia	■	■	■	■	■	■	■	■	None	None	Some	Some	Some	Some
Germany	■	■	■	■	■	■	□	□	Some	Some	Some	Some	Some	Some
Greece	■	■	□	□	□	□	□	□	Some	Some	Some	Some	Some	Some
Hong Kong (China)	■	■	□	□	□	□	□	□	None	None	None	None	None	None
Hungary	□	□	■	■	■	■	□	□	Some	Some	Some	Some	Some	Some
Iceland	■	■	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
India	■	■	■	■	■	■	■	■	All	All	All	All	All	All
Indonesia	□	□	■	■	■	■	□	□	None	None	None	None	None	None

Table A.116. Features of the service approach (continued)

Jurisdiction	Features of the service approach													
	Special provision for taxpayers with disabilities		Social media used to distribute information		Social media used interactively		Telephone services provided in non-official languages		Type and coverage of material provided on the website in non-official languages					
	2016	2017	2016	2017	2016	2017	2016	2017	Forms		Guidance material		Legislation	
									2016	2017	2016	2017	2016	2017
Ireland	■	■	■	■	□	□	□	□	None	None	None	None	None	None
Israel	■	■	■	■	■	■	■	■	Some	Some	Some	Some	None	None
Italy	■	■	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
Japan	■	■	■	■	□	□	■	■	Some	Some	Some	Some	Some	Some
Kenya	■	■	■	■	■	■	□	□	None	None	None	None	None	None
Korea	■	■	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
Latvia	■	■	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
Lithuania	■	■	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
Luxembourg	□	□	■ ¹	■ ¹	□	□	■	■	Some	Some	Some	Some	Some	Some
Malaysia	■	■	■	■	■	■	■	■	Some	Some	All	All	All	All
Malta	□	□	□	□	□	□	□	□	None	None	None	None	None	None
Mexico	■	■	■	■	■	■	□	□	None	Some	Some	Some	None	Some
Morocco	□	□	■	■	■	■	■	■	All	All	All	All	All	All
Netherlands	■	■	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
New Zealand	■	■	■	■	■	■	■	■	None	None	Some	Some	None	None
Norway	■	■	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
Peru	■	■	■	■	■	■	□	□	None	None	None	None	None	None
Poland	■	■	■	■	■	■	□	□	Some	Some	Some	Some	Some	Some
Portugal	■	■	■	■	□	□	□	□	Some	Some	Some	Some	Some	Some
Romania	■	■	■	■	■	■	□	□	Some	Some	Some	Some	Some	Some
Russia	■	■	■	■	□	□	□	□	Some	Some	Some	Some	Some	Some
Singapore	■	■	■	■	■	■	■	■	None	None	None	None	None	None
Slovak Republic	■	■	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
Slovenia	■	■	■	■	■	■	■	■	Some	Some	Some	Some	Some	Some
South Africa	■	■	■	■	■	■	□	□	Some	Some	Some	Some	None	None

Table A.116. Features of the service approach (continued)

Jurisdiction	Features of the service approach													
	Special provision for taxpayers with disabilities		Social media used to distribute information		Social media used interactively		Telephone services provided in non-official languages		Type and coverage of material provided on the website in non-official languages					
	2016	2017	2016	2017	2016	2017	2016	2017	Forms		Guidance material		Legislation	
									2016	2017	2016	2017	2016	2017
Spain	■	■	■	■	□	□	□	□	Some	Some	Some	Some	Some	Some
Sweden	■	■	■	■	■	■	■	■	Some	Some	Some	Some	None	None
Switzerland	□	□	□	□	□	□	□	□	Some	Some	Some	Some	Some	Some
Thailand	■	■	■	■	■	■	■	■	All	All	All	All	All	All
Turkey	■	■	■	■	■	■	□	□	Some	Some	Some	Some	Some	Some
United Kingdom	■	■	■	■	■	■	■	■	Some	Some	Some	Some	None	None
United States	■	■	■	■	□	□	■	■	Some	Some	Some	Some	Some	Some

StatLink  <http://dx.doi.org/10.1787/888933987442>

■ Yes

□ No


1. Luxembourg: Only for indirect taxes.

Table A.117. Provision of e-services – Website, integrated taxpayer accounts, online services

Jurisdiction	Provision of e-services							
	Information on the administration's website		Tools and calculators on the administration's website		Integrated taxpayer accounts/records that provide a "whole of taxpayer" view across major taxes		Online services for taxpayers	
	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■	■	□	□	■	■

Table A.117. Provision of e-services – Website, integrated taxpayer accounts, online services (continued)

Jurisdiction	Provision of e-services							
	Information on the administration's website		Tools and calculators on the administration's website		Integrated taxpayer accounts/records that provide a "whole of taxpayer" view across major taxes		Online services for taxpayers	
	2016	2017	2016	2017	2016	2017	2016	2017
Mexico	■	■	■	■	■	■	■	■
Morocco	■	■	■	■	□	□	□	□
Netherlands	■	■	■	■	□	□	■	■
New Zealand	■	■	■	■	■	■	■	■
Norway	■	■	■	■	□	□	■	■
Peru	■	■	■	■	■	■	■	■
Poland	■	■	■	■	■	■	■	■
Portugal	■	■	■	■	■	■	■	■
Romania	■	■	■	■	■	■	■	■
Russia	■	■	■	■	■	■	■	■
Singapore	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	■	■	■	■
Slovenia	■	■	■	■	■	■	■	■
South Africa	■	■	■	■	□	□	■	■
Spain	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	■	■	■	■
Switzerland	■	■	■	■	□	□	■	■
Thailand	■	■	■	■	□	□	■	■
Turkey	■	■	■	■	□	□	□	□
United Kingdom	■	■	■	■	□	□	■	■
United States	■	■	■	■	□	□	■	■

StatLink  <http://dx.doi.org/10.1787/888933987461>

■ Yes

□ No

Table A.118. Provision of e-services – Mobile applications

Jurisdiction	Provision of e-services											
	Mobile applications		Types of services for which mobile applications are provided									
			Access to information and guidance materials		Access to taxpayer account information		Access to enquiry services		Mobile tax payment		Reporting a tax offence	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
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	□	■		■		■		■		■		

Table A.118. Provision of e-services – Mobile applications (continued)

Jurisdiction	Provision of e-services											
	Mobile applications		Types of services for which mobile applications are provided									
			Access to information and guidance materials		Access to taxpayer account information		Access to enquiry services		Mobile tax payment		Reporting a tax offence	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Malta	■	■	■	■	■	■				■	■	
Mexico	□	□										
Morocco	□	□										
Netherlands	■	■	■	■	■	■						
New Zealand	□	□										
Norway	□	□										
Peru	■	■	■	■	■	■	■	■	■	■	■	■
Poland	□	□										
Portugal	■	■			■	■				■	■	
Romania	□	□										
Russia	■	■	■	■	■	■	■	■	■	■	■	■
Singapore	□	□										
Slovak Republic	■	■	■	■			■	■				
Slovenia	□	□										
South Africa	□	□										
Spain	■	■	■	■			■	■				
Sweden	■	■	■	■	■	■				■	■	
Switzerland	■	■	■	■								
Thailand	■	■	■	■			■	■				■
Turkey	□	□										
United Kingdom	■	■			■	■						
United States	□	□										

StatLink  <http://dx.doi.org/10.1787/888933987480>


■ Yes

□ No

Table A.119. Provision of e-services – Electronic invoicing, digital mailbox and other services

Jurisdiction	Provision of e-services							
	Electronic invoicing system to support businesses		Ability to view taxpayer information from third parties		Digital mailbox capability for electronic communication with taxpayers		Other services	
	2016	2017	2016	2017	2016	2017	2016	2017
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	□	□	■	■	■	■	□	□

Jurisdiction	Provision of e-services							
	Electronic invoicing system to support businesses		Ability to view taxpayer information from third parties		Digital mailbox capability for electronic communication with taxpayers		Other services	
	2016	2017	2016	2017	2016	2017	2016	2017
Mexico	■	■	■	■	■	■	□	□
Morocco	□	□	■	■	■	■	■	■
Netherlands	□	□	■	■	□	□	□	□
New Zealand	■	■	■	■	■	■	■	■
Norway	□	□	■	■	■	■	□	□
Peru	■	■	■	■	■	■	□	□
Poland	□	□	■	■	■	■	□	□
Portugal	■	■	■	■	■	■	□	□
Romania	□	□	■	■	■	■	□	□
Russia	■	■	■	■	■	■	■	■
Singapore	□	□	■	■	■	■	□	□
Slovak Republic	■	■	□	□	■	■	■	■
Slovenia	□	□	■	■	■	■	□	□
South Africa	■	■	■	■	■	■	□	□
Spain	■	■	■	■	■	■	■	■
Sweden	□	□	■	■	■	■	□	□
Switzerland	■	■	□	□	□	□	□	□
Thailand	■	■	■	■	■	■	□	□
Turkey	■	■	■	■	■	■	□	□
United Kingdom	□	□	■	■	■	■	■	■
United States	□	□	■	■	□	□	■	■

StatLink  <http://dx.doi.org/10.1787/888933987499>

■ Yes

□ No

Table A.120. Rulings


Jurisdiction	Rulings																
	Rulings provided to taxpayers		Public rulings				Private rulings										
			Issued		Binding		Issued		Binding		Subject to fees		Issued within a set time frame		Legislation imposes deadlines for providing private rulings		Percentage of rulings made within deadline
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	■	■	■	■			■	■						□	□		
Australia	■	■	■	■	■	■	■	■	■			■	■	■	■	89.0	89.0
Austria	■	■	■	■	■	■	■	■	■	■	■			■	■	D	D
Belgium	■	■					■	■	■	■			■	■	□	□	
Brazil	□	□												□	□		
Bulgaria	■	■	■	■			■	■				■	■	■	■	D	D
Canada	■	■	■	■			■	■	■	■	■	■	■	□	□		
Chile	■	■	■	■	■	■	■	■						□	□		
China (People's Republic of)	□	□												□	□		
Colombia	■	■	■	■	■	■	■	■	■	■			■	■	■	D	D
Costa Rica	■	■	■	■	■	■	■	■	■	■			■	■	□	□	
Croatia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	100.0	100.0
Cyprus	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	93.0	93.0
Czech Republic	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□		
Denmark	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□		
Estonia	■	■					■	■	■	■	■	■	■	■	■	100.0	100.0
Finland	■	■	■	■	■	■	■	■	■	■	■			□	□		
France	■	■	■	■	■	■	■	■	■	■				■	■	D	D
Georgia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	90.0	90.0
Germany	■	■	■	■	■	■	■	■	■	■	■			□	□		
Greece	■	■	■	■	■	■								□	□		
Hong Kong (China)	■	■	■	■			■	■	■	■	■	■	■	□	□		
Hungary	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	D	D
Iceland	■	■	■	■			■	■	■	■	■	■	■	■	■	81.8	82.6

Table A.120. Rulings (continued)

Jurisdiction	Rulings																			
	Rulings provided to taxpayers		Public rulings				Private rulings												Percentage of rulings made within deadline	
			Issued		Binding		Issued		Binding		Subject to fees		Issued within a set time frame		Legislation imposes deadlines for providing private rulings					
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017			
India	■	■	■	■	■	■	■	■	■	■	■	■	■			□	□			
Indonesia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□			
Ireland	■	■	■	■				■	■							□	□			
Israel	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	72.0	66.0	
Italy	■	■	■	■	■	■	■	■	■					■	■	■	■	100.0	100.0	
Japan	■	■	■	■	■	■	■	■	■							□	□			
Kenya	■	■	■	■	■	■	■	■	■							■	■	D	D	
Korea	■	■	■	■	■	■	■	■	■							□	□			
Latvia	■	■				■	■	■	■					■	■	■	■	100.0	100.0	
Lithuania	■	■					■	■	■	■	■	■	■	■	■	■	■	100.0	100.0	
Luxembourg 1	■	■	■	■	■	■	■	■	■	■	■	■	■			□	□			
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□			
Malta	■	■					■	■	■	■	■	■	■	■	■	■	■	D	D	
Mexico	■	■	■	■	■	■		■		■						■	■	0.0	85.0	
Morocco	■	■	■	■	■	■	■	■	■	■	■	■	■			□	□			
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■	■			□	□			
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	□	□			
Norway	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	95.0	94.0	
Peru	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	100.0	100.0	
Poland	■	■	■	■			■	■				■	■	■	■	■	■	100.0	100.0	
Portugal	■	■	■	■	■	■	■	■	■	■	■	n2	n2	■	■	■	■	73.8	88.3	
Romania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	D	D	
Russia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	100.0	100.0	
Singapore	■	■					■	■	■	■	■	■	■	■	■	□	□			

Table A.120. **Rulings** (continued)

Jurisdiction	Rulings																		
	Rulings provided to taxpayers		Public rulings				Private rulings										Percentage of rulings made within deadline		
			Issued		Binding		Issued		Binding		Subject to fees		Issued within a set time frame		Legislation imposes deadlines for providing private rulings				
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Slovak Republic	■	■						■	■	■	■	■	■	■	■	□	□		
Slovenia	■	■	■	■				■	■	■	■	■	■	■	■	■	■	100.0	100.0
South Africa	■	■	■	■	■	■		■	■	■	■	■	■			□	□		
Spain	■	■	■	■	■	■		■	■	■	■					■	■	60.0	60.0
Sweden	■	■						■	■			■	■			□	□		
Switzerland	■	■	■	■	■	■		■	■	■	■					□	□		
Thailand	■	■	■	■	■	■		■	■							□	□		
Turkey	■	■	■	■	■	■										□	□		
United Kingdom	■	■	■	■	■	■		■	■	■	■			■	■	■	■	D	D
United States	■	■	■	■	■	■		■	■	■	■	■	■	■	■	□	□		

StatLink  <http://dx.doi.org/10.1787/888933987518>

■ Yes

□ No

D: Data not available

1. Luxembourg: Only for direct taxes.

2. Portugal: Private rulings are only subject to fees if the request is urgent.

Table A.121. Tax intermediaries/agents – Services provided

Jurisdiction	Services provided particularly targeted at tax intermediaries/agents														
	Services are offered		Specialised services												
	2016	2017	Dedicated enquiry service		The administration specifically manages the relationship		Dedicated website section with information/guidance		Online access to clients' tax information		Provision of regular updates on tax policy and administration issues		Access to differentiated filing arrangements for clients' returns		
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■						■	■					■	■

Table A.121. Tax intermediaries/agents – Services provided (continued)

Jurisdiction	Services provided particularly targeted at tax intermediaries/agents													
	Services are offered		Specialised services											
			Dedicated enquiry service		The administration specifically manages the relationship		Dedicated website section with information/guidance		Online access to clients' tax information		Provision of regular updates on tax policy and administration issues		Access to differentiated filing arrangements for clients' returns	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
India	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Indonesia	■	■						■	■			■	■	
Ireland	■	■						■	■	■	■	■	■	
Israel	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Italy	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Japan	■	■			■	■	■	■						
Kenya	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Korea	■	■						■	■	■	■		■	■
Latvia	□	□												
Lithuania	□	□												
Luxembourg	□	□												
Malaysia	■	■	■	■	■	■	■	■	■			■	■	■
Malta	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Mexico	□	□												
Morocco	■	■			■	■			■	■			■	■
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Peru	□	□												
Poland	□	□												
Portugal	■	■			■	■			■	■			■	■
Romania	■	■			■	■			■	■	■	■		
Russia	NA ¹	NA ¹												
Singapore	■	■	■	■	■	■	■	■	■	■	■	■		

Table A.121. Tax intermediaries/agents – Services provided (continued)

Jurisdiction	Services provided particularly targeted at tax intermediaries/agents													
	Services are offered		Specialised services											
			Dedicated enquiry service		The administration specifically manages the relationship		Dedicated website section with information/guidance		Online access to clients' tax information		Provision of regular updates on tax policy and administration issues		Access to differentiated filing arrangements for clients' returns	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Slovak Republic	■	■	■	■	■	■	■	■	■	■	■			
Slovenia	□	□												
South Africa	■	■	■	■			■	■	■	■				
Spain	■	■	■	■	■	■	■	■	■	■	■	■	■	
Sweden	□	□												
Switzerland	□	□												
Thailand	■	■	■	■	■	■				■	■			
Turkey	□	□												
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■		
United States	■	■	■	■	■	■	■	■			■	■		

StatLink  <http://dx.doi.org/10.1787/888933987537>

- Yes
□ No


1. Russia: There are no tax intermediaries.

Table A.122. Tax Intermediaries/agents – Registration with administration and other information

Jurisdiction	Activities of external tax intermediaries/agents are prescribed in laws/regulations		Details on registration with the administration		Total number of registered tax intermediaries/agents		Total number of taxpayers represented by tax intermediaries/agents	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			0	0
Australia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Must register	Must register	57 941	58 833	14 063 963	14 414 900
Austria	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	May register	May register	19 725	20 052	2 005 423	2 038 979
Belgium	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Must register	Must register	D	D	D	D
Brazil	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			D	D
Bulgaria	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			D	D
Canada	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Must register	Must register	371 213	464 462	13 553 191	15 129 878
Chile	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			0	0
China (People's Republic of)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Must register	Must register	D	D	D	D
Colombia	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			0	D
Costa Rica	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			D	D
Croatia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Must register	Must register	D	D	D	D
Cyprus	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			193 976	227 109
Czech Republic	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Cannot register	Cannot register			D	D
Denmark	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Cannot register	Cannot register			D	D
Estonia	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			D	D
Finland	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			D	D
France	<input type="checkbox"/>	<input type="checkbox"/>	Must register	Must register	D	D	D	D
Georgia	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			D	0
Germany	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Must register	Must register	D	D	D	D
Greece	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			D	D
Hong Kong (China)	<input type="checkbox"/>	<input type="checkbox"/>	May register	May register	D	D	D	D
Hungary	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Must register	Must register	63 186	62 017	728 645	718 361
Iceland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Cannot register	Cannot register			D	D
India	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	May register	May register	2 725	2 842	D	D
Indonesia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Must register	Must register	3 215	D	D	D
Ireland	<input type="checkbox"/>	<input type="checkbox"/>	Must register	Must register	D	D	D	D
Israel ¹	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	May register	May register	10 062	10 062	1 042 592	1 121 068
Italy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Must register	Must register	157 220	164 310	27 952 479	27 831 169
Japan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Cannot register	Cannot register			D	D
Kenya	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Must register	Must register	130	D	D	D
Korea	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Must register	Must register	28	30	D	D
Latvia	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			D	D
Lithuania	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			D	D
Luxembourg	<input type="checkbox"/>	<input type="checkbox"/>	Cannot register	Cannot register			D	D
Malaysia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Must register	Must register	2 029	2 050	865 607	657 330
Malta	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	May register	May register	423	423	43 789	43 789
Mexico	<input type="checkbox"/>	<input type="checkbox"/>	May register	May register	0	0	0	0

Table A.122. Tax Intermediaries/agents – Registration with administration and other information
(continued)

Jurisdiction	Activities of external tax intermediaries/agents are prescribed in laws/regulations		Details on registration with the administration		Total number of registered tax intermediaries/agents		Total number of taxpayers represented by tax intermediaries/agents	
	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	■	■	Must register	Must register	D	D	D	D
Netherlands	■	■	May register	May register	18 000	18 000	4 490 000	4 490 000
New Zealand	■	■	May register	May register	5 408	5 572	2 680 613	2 723 586
Norway	■	■	May register	May register	D	D	D	D
Peru	□	□	Cannot register	Cannot register			D	D
Poland	■	■	Must register	Must register	D	D	D	D
Portugal	■	■	Must register	Must register	35 980	35 388	578 988	590 328
Romania	■	■	Must register	Must register	246	229	335	316
Russia ²	NA	NA	NA	NA			0	0
Singapore	□	□	Cannot register	Cannot register			D	D
Slovak Republic	■	■	Cannot register	Cannot register			0	D
Slovenia	□	□	Cannot register	Cannot register			D	D
South Africa	■	■	Must register	Must register	24 000	24 000	D	D
Spain	■	■	Must register	Must register	96 516	102 718	9 748 375	7 714 360
Sweden	□	□	Cannot register	Cannot register			D	170
Switzerland	□	□	May register	May register	D	D	D	D
Thailand	■	■	Must register	Must register	3 136	3 350	58 762	52 680
Turkey	■	■	Cannot register	Cannot register			D	D
United Kingdom	■	■	May register	May register	D	D	D	D
United States ³	■	■	Must register	Must register	741 106	753 997	84 036 926	83 576 429

StatLink  <http://dx.doi.org/10.1787/888933987556>

■ Yes

□ No

D: Data not available

1. Israel: Number of registered tax intermediaries/agents and taxpayers represented by tax intermediaries/agents are estimated.
2. Russia: There are no tax intermediaries.
3. United States: The total number of taxpayers represented by tax intermediaries/agents is based on the number of individual income tax returns that were completed by paid tax return preparers.

Table A.123. Taxpayer rights

Jurisdiction	Taxpayer rights			
	Document exists that formally sets out taxpayer rights		Type of document that sets out taxpayer rights	
	2016	2017	2016	2017
Argentina	<input type="checkbox"/>	<input type="checkbox"/>		
Australia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Publication by administration	Publication by administration
Austria	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Publication by administration	Publication by administration
Belgium	<input type="checkbox"/>	<input type="checkbox"/>		
Brazil	<input type="checkbox"/>	<input type="checkbox"/>		
Bulgaria	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Canada	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Chile	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
China (People's Republic of)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Colombia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Costa Rica	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Croatia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Cyprus	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Czech Republic	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Denmark	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Estonia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Finland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
France	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Publication by administration	Publication by administration
Georgia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Germany	<input type="checkbox"/>	<input type="checkbox"/>		
Greece	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Hong Kong (China)	<input type="checkbox"/>	<input type="checkbox"/>		
Hungary	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Iceland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
India	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Publication by administration	Publication by administration
Indonesia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Ireland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Publication by administration	Publication by administration
Israel	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Publication by administration	Publication by administration
Italy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Japan	<input type="checkbox"/>	<input type="checkbox"/>		
Kenya	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Publication by administration	Publication by administration
Korea	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Latvia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Lithuania	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Luxembourg	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Malaysia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Publication by administration	Publication by administration
Malta	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Publication by administration	Publication by administration
Mexico	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute
Morocco	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Law or other statute	Law or other statute

Table A.123. Taxpayer rights (continued)

Jurisdiction	Taxpayer rights			
	Document exists that formally sets out taxpayer rights		Type of document that sets out taxpayer rights	
	2016	2017	2016	2017
Netherlands	■	■	Law or other statute	Law or other statute
New Zealand	■	■	Law or other statute	Law or other statute
Norway	■	■	Law or other statute	Law or other statute
Peru	■	■	Law or other statute	Law or other statute
Poland	■	■	Law or other statute	Law or other statute
Portugal	■	■	Law or other statute	Law or other statute
Romania	■	■	Publication by administration	Publication by administration
Russia	■	■	Law or other statute	Law or other statute
Singapore	□	□		
Slovak Republic	■	■	Publication by administration	Publication by administration
Slovenia	■	■	Law or other statute	Law or other statute
South Africa	■	■	Publication by administration	Publication by administration
Spain	■	■	Law or other statute	Law or other statute
Sweden	■	■	Other	Other
Switzerland	■	■	Law or other statute	Law or other statute
Thailand	■	■	Publication by administration	Publication by administration
Turkey	■	■	Publication by administration	Publication by administration
United Kingdom	■	■	Publication by administration	Publication by administration
United States	■	■	Law or other statute	Law or other statute

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■ Yes

□ No

Table A.124. Taxpayer complaints


Jurisdiction	Taxpayer complaints																						
	Specific mechanisms for dealing with complaints exist					Internal mechanism						External mechanism											
	Internal		External		Not Applicable	Number of complaints for the fiscal year		Right to review decision for taxpayer		Independent process		Systemic issues can be raised		Number of complaints for the fiscal year		Right to review decision for taxpayer		Independent process		Systemic issues can be raised			
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017			
Argentina	■	■				33	307	D	■	■	□	□	■	■									
Australia	■	■	■	■		0	0		■	■	□	□	■	■	34	323	25	073	■	■	■	■	
Austria	■	■				846	841		■	■	■	■	■	■									
Belgium	■	■	■	■		1	451	1	851	■	■	□	□	■	■	606	554	■	■	■	■		
Brazil			■	■											4	119	3	631	■	■	■	■	
Bulgaria	■	■	■	■		D	D		□	□	□	□	■	■	D	D	□	□	■	■	■	■	
Canada	■	■	■	■		3	336	4	480	■	■	□	□	■	■	1	074	1	318	■	■	■	■
Chile	■	■				2	008	3	507	■	■	□	□	■	■								
China (People's Republic of)	■	■				D	D		■	■	□	□	□	□									
Colombia	■	■				D	63	216	■	■	□	□	□	□									
Costa Rica	■	■				427	619	■	■	■	■	■	■										
Croatia	■	■	■	■		147	157	□	□	■	■	■	■	316	298	□	□	■	■	■	■		
Cyprus	■	■				D	D	■	■	□	□	□	□										
Czech Republic	■	■				D	D	■	■	□	□	■	■										
Denmark 1	■	■				150	159	□	□	□	□	■	■										
Estonia			■	■										130	109	■	■	■	■	■	■		
Finland	■	■	■	■		10	6	■	■	□	□	■	■	20	33	■	■	■	■	■	■		
France	■	■				D	D	□	□	□	□	□	□										
Georgia			■	■										D	D	□	□	■	■	■	■		
Germany	■	■	■	■		D	D	■	■	□	□	■	■	D	D	■	■	□	□	■	■		
Greece	■	■				280	244	■	■	□	□	■	■										
Hong Kong (China)	■	■	■	■		233	254	■	■	□	□	■	■	19	22	■	■	■	■	■	■		
Hungary	■	■	■	■		718	711	□	□	■	■	■	■	D	D	□	□	■	■	■	■		
Iceland			■	■										D	D	□	□	■	■	■	■		

Table A.124. Taxpayer complaints (continued)

Jurisdiction	Taxpayer complaints																				
	Specific mechanisms for dealing with complaints exist					Internal mechanism						External mechanism									
	Internal		External		Not Applicable	Number of complaints for the fiscal year		Right to review decision for taxpayer		Independent process		Systemic issues can be raised		Number of complaints for the fiscal year		Right to review decision for taxpayer		Independent process		Systemic issues can be raised	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
India 2	■	■	■	■		23 422	D	■	■	□	□	■	■	D	38 293	■	■	□	□	■	■
Indonesia	■	■	■	■		D	D	■	■	□	□	■	■	701	D	■	■	□	□	■	■
Ireland	■	■	■	■		41	42	■	■	■	■	■	■	106	85	■	■	■	■	■	■
Israel	■	■	■	■		267	229	■	■	□	□	■	■	D	D	■	■	■	■	■	■
Italy	■	■	■	■		3 138	3 081	□	□	□	□	□	□	D	D	□	□	■	■	■	■
Japan	■	■				D	D	■	■	□	□	■	■								
Kenya	■	■				D	D	■	■			■	■								
Korea	■	■	■	■		D	D	■	■	□	□	■	■	D	D	■	■	■	■	■	■
Latvia	■	■				103	44	■	■	■	■	■	■								
Lithuania	■	■	■	■		D	D	■	■	□	□	■	■	D	D	■	■	■	■	■	■
Luxembourg	■	■	■	■		D	D	■	■	□	□	■	■	D	D	■	■	■	■	■	■
Malaysia	■	■	■	■		0	0	■	■	■	■	■	■	190	160	■	■	■	■	■	■
Malta	■	■	■	■		D	D	■	■	□	□	□	□	D	D	■	■	■	■	□	□
Mexico	■	■	■	■		0	0	□	□	■	■	■	■	0	0	□	□	□	□	□	□
Morocco			■	■																	
Netherlands 3	■	■	■	■		7 475	7 018	■	■	■	■	■	■	3 223	2 254	□	□	■	■	■	■
New Zealand	■	■	■	■		8 023	6 437	■	■	■	■	■	■	38	55	■	■	■	■	■	■
Norway			■	■										D	D	■	■	■	■	■	■
Peru	■	■	■	■		11 243	10 516	□	□	□	□	■	■	D	D	□	□	■	■	■	■
Poland	■	■	■	■		D	D	■	■	□	□	■	■	1 299	1 391	■	■	□	□	■	■
Portugal	■	■				2 442	2 332	□	□	□	□	■	■								
Romania	■	■				D	D	■	■	□	□	■	■								
Russia	■	■				50 714	63 818	■	■	■	■	■	■								

Table A.124. Taxpayer complaints (continued)

Jurisdiction	Taxpayer complaints																				
	Specific mechanisms for dealing with complaints exist					Internal mechanism						External mechanism									
	Internal		External		Not Applicable	Number of complaints for the fiscal year		Right to review decision for taxpayer		Independent process		Systemic issues can be raised		Number of complaints for the fiscal year		Right to review decision for taxpayer		Independent process		Systemic issues can be raised	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Singapore	■	■				19	25	■	■	■	■	■	■								
Slovak Republic	■	■				374	361	■	■	■	■	■	■								
Slovenia	■	■				311	243	□	□	□	□	■	■								
South Africa	■	■	■	■		29 000	D	■	■	□	□	■	■	2 500	D	□	□	■	■	■	■
Spain	■	■				12 311	7 492	■	■	■	■	■	■								
Sweden	■	■	■	■		D	D	■	■	□	□	□	□	159	170	■	■	□	□	□	□
Switzerland	■	■				D	D	■	■	□	□	□	□								
Thailand	■	■				685	604	■	■	□	□	□	□								
Turkey	■	■	■	■		4 855	5 409	□	□	□	□	■	■	D	D	■	■	■	■	■	■
United Kingdom	■	■	■	■		D	D	■	■	□	□	■	■	80 391	77 279	■	■	■	■	■	■
United States	■	■				209 509	209 509	■	■	■	■	■	■								

StatLink  <http://dx.doi.org/10.1787/888933987594>

■ Yes

□ No

D: Data not available

- Denmark: The total number of complaints refers to all activities of the revenue administration.
- India: For 2017, the number of complaints includes both internal and external.
- Netherlands: The total number of complaints includes complaints on customs and benefits.

Table A.125. Tax arrears collection powers and their usage – Part 1

Jurisdiction	Availability of specific powers in legislation/regulation to assist in collecting tax arrears		If yes, tax arrears collection powers and their usage ¹									
			Grant extensions of time to pay tax arrears		Formulate payment arrangements		Collect taxes owed via third parties		Impose restrictions on overseas travel		Garnishee salaries/wages or other property	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	❖	❖	❖	❖	☒	☒	■	■	■	■

Table A.125. Tax arrears collection powers and their usage – Part 1 (continued)

Jurisdiction	Availability of specific powers in legislation/regulation to assist in collecting tax arrears		If yes, tax arrears collection powers and their usage ¹									
	2016	2017	Grant extensions of time to pay tax arrears		Formulate payment arrangements		Collect taxes owed via third parties		Impose restrictions on overseas travel		Garnishee salaries/wages or other property	
			2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland	■	■	☒	☒	☒	☒	■	■	☒	☒	■	■
Israel	■	■	❖	❖	■	■	■	■	❖	❖	■	■
Italy	■	■	■	■	■	■	■	■	☒	☒	■	■
Japan	■	■	■	■	■	■	☒	☒	☒	☒	■	■
Kenya	■	■	■	■	■	■	■	■	□	□	■	■
Korea	■	■	■	■	■	■	■	■	■	■	■	■
Latvia	■	■	■	■	■	■	■	■	□	□	■	■
Lithuania	■	■	■	■	■	■	■	■	☒	☒	■	■
Luxembourg	■	■	■	■	■	■	■	■	☒	☒	■	■
Malaysia	■	■	■	■	■	■	■	■	■	■	□	□
Malta	■	■	☒	☒	☒	☒	☒	☒	☒	☒	❖	❖
Mexico	■	■	☒	☒	■	■	■	■	☒	☒	☒	☒
Morocco	■	■	■	■	■	■	■	■	□	□	■	■
Netherlands	■	■	■	■	■	■	■	■	❖	❖	■	■
New Zealand	■	■	☒	☒	■	■	■	■	❖	❖	■	■
Norway	■	■	❖	❖	❖	❖	■	■	☒	☒	■	■
Peru	■	■	❖	❖	❖	❖	❖	❖	☒	☒	❖	❖
Poland	■	■	❖	❖	■	■	☒	☒	☒	☒	■	■
Portugal	■	■	☒	☒	■	■	■	■	☒	☒	■	■
Romania	■	■	❖	❖	■	■	■	■	☒	☒	❖	❖
Russia	■	■	❖	❖	■	■	■	■	❖	❖	■	■
Singapore	■	■	■	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	■	■	■	■	☒	☒	■	■
Slovenia	■	■	❖	❖	❖	❖	■	■	☒	☒	■	■
South Africa	■	■	❖	❖	■	■	■	■	☒	☒	■	■
Spain	■	■	■	■	■	■	■	■	☒	☒	■	■

Table A.125. Tax arrears collection powers and their usage – Part 1 (continued)

Jurisdiction	Availability of specific powers in legislation/regulation to assist in collecting tax arrears		If yes, tax arrears collection powers and their usage ¹										
	2016	2017	Grant extensions of time to pay tax arrears		Formulate payment arrangements		Collect taxes owed via third parties		Impose restrictions on overseas travel		Garnishee salaries/wages or other property		
			2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Sweden	■	■	■	■	■	■	■	■	■	❖	❖	■	■
Switzerland	■	■	■	■	■	■	■	■	■	☒	☒	■	■
Thailand	■	■	■	■	■	■	■	■	■	☒	☒	■	■
Turkey	■	■	❖	❖	❖	❖	■	■	■	☒	☒	❖	❖
United Kingdom	■	■	■	■	■	■	■	■	■	☒	☒	■	■
United States	■	■	■	■	■	■	■	■	■	❖	❖	■	■

StatLink  <http://dx.doi.org/10.1787/888933987613>

- Yes
- No
- Frequently used power
- ❖ Infrequently used power
- Power available but never used
- ☒ Power does not exist

1. Note: This is only a general overview of the available tax arrears collection powers and their usage. Exceptions (e.g. for certain tax types or certain situations) may apply.

Table A.126. Tax arrears collection powers and their usage – Part 2

Jurisdiction	Tax arrears collection powers and their usage (where specific powers in legislation/regulation exist) ¹		Offset tax arrears against excess/overpayments arising under other taxes		Obtain a lien over a taxpayer's assets		Withhold payments owing to a delinquent taxpayer by the government		Require businesses to obtain a tax clearance certificate when bidding for government contracts		
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Argentina	■	■	■	■	■	■	■	■	■	■	■
Australia	☒	☒	■	■	■	■	☒	☒	☒	☒	☒
Austria	☒	☒	■	■	■	■	■	■	■	❖	❖
Belgium	❖	❖	■	■	■	■	■	■	■	■	■
Brazil	☒	☒	■	■	☒	☒	■	■	■	■	■
Bulgaria	☒	☒	■	■	■	■	☒	☒	■	■	■
Canada	☒	☒	■	■	■	■	■	■	■	☒	☒
Chile	☒	☒	☒	☒	■	■	■	■	☒	■	☒
China (Peoples 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	☒	☒	❖	❖	☒	☒	❖	❖	■	■	■

Table A.126. Tax arrears collection powers and their usage – Part 2 (continued)

Jurisdiction	Tax arrears collection powers and their usage (where specific powers in legislation/regulation exist) ¹		Offset tax arrears against excess/overpayments arising under other taxes	Obtain a lien over a taxpayer's assets	Withhold payments owing to a delinquent taxpayer by the government	Require businesses to obtain a tax clearance certificate when bidding for government contracts
	Effect a temporary closure of a business/ withdrawal of a license	2016 2017				
Mexico	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	■	■	■	■
Morocco	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	■	■	■	■
Netherlands	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	■	❖	<input checked="" type="checkbox"/>	■
New Zealand	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	■	❖	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Norway	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	■	■	❖	■
Peru	❖	❖	■	❖	■	❖
Poland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	■	■	❖	■
Portugal	❖	❖	■	■	■	■
Romania	■	■	■	■	■	■
Russia	❖	❖	■	■	■	■
Singapore	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	■	<input checked="" type="checkbox"/>	❖	<input checked="" type="checkbox"/>
Slovak Republic	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	■	■	<input checked="" type="checkbox"/>	■
Slovenia	❖	❖	■	■	❖	■
South Africa	❖	❖	■	■	■	■
Spain	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	■	■	■	■
Sweden	■	■	■	❖	■	■
Switzerland	❖	❖	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	❖	■
Thailand	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	■	■	■	■
Turkey	<input type="checkbox"/>	<input type="checkbox"/>	❖	❖	■	■
United Kingdom	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	■	■	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
United States	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	■	■	■	■

StatLink  <http://dx.doi.org/10.1787/888933987632>

- Frequently used power
- ❖ Infrequently used power
- Power available but never used
- Power does not exist

1. Note: This is only a general overview of the available tax arrears collection powers and their usage. Exceptions (e.g. for certain tax types or certain situations) may apply.

Table A.127. Tax arrears collection powers and their usage – Part 3

Jurisdiction	Tax arrears collection powers and their usage (where specific powers in legislation/regulation exist) ¹									
	Deny delinquent taxpayers access to certain government services		Impose liability on company directors for certain tax arrears (e.g. employee withholdings, VAT) arising from a company's operations		Publicise the names of debtor taxpayers in the media or by some other manner		Initiate bankruptcy or asset liquidation actions		Remit, in prescribed circumstances, interest and penalties	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	☒	☒	■	■	☒	☒	■	■	❖	❖

Table A.127. Tax arrears collection powers and their usage – Part 3 (continued)

Jurisdiction	Tax arrears collection powers and their usage (where specific powers in legislation/regulation exist) ¹									
	2016	2017	2016	2017	2016	2017	2016	2017		
Malta	☒	☒	■	■	☒	☒	□	□	■	■
Mexico	❖	❖	❖	❖	■	■	□	□	❖	☒
Morocco	❖	❖	❖	❖	☒	☒	❖	❖	■	■
Netherlands	❖	❖	❖	❖	☒	☒	❖	❖	❖	❖
New Zealand	☒	☒	☒	☒	☒	☒	❖	❖	■	■
Norway	☒	☒	❖	❖	☒	☒	■	■	❖	❖
Peru	❖	❖	❖	❖	❖	❖	❖	❖	☒	☒
Poland	☒	☒	■	■	☒	☒	❖	❖	❖	❖
Portugal	■	■	■	■	■	■	❖	❖	❖	❖
Romania	■	■	■	■	■	■	■	■	■	■
Russia	☒	☒	■	■	■	■	■	■	❖	❖
Singapore	☒	☒	☒	☒	☒	☒	❖	❖	■	■
Slovak Republic	■	■	☒	☒	■	■	■	■	■	■
Slovenia	❖	❖	❖	❖	■	■	❖	❖	☒	☒
South Africa	❖	❖	■	■	☒	☒	■	■	■	■
Spain	❖	❖	■	■	■	■	■	■	❖	❖
Sweden	☒	☒	■	■	☒	☒	■	■	■	■
Switzerland	☒	☒	❖	❖	☒	☒	❖	❖	☒	☒
Thailand	☒	☒	❖	❖	☒	☒	■	■	■	■
Turkey	□	□	■	■	❖	❖	❖	❖	❖	❖
United Kingdom	☒	☒	■	■	❖	❖	■	■	■	■
United States	☒	☒	■	■	☒	☒	■	■	■	■

SealLink  <http://dx.doi.org/10.1787/888933987651>

- Frequently used power
- ❖ Infrequently used power
- Power available but never used
- ☒ Power does not exist

1. Note: This is only a general overview of the available tax arrears collection powers and their usage. Exceptions (e.g. for certain tax types or certain situations) may apply.

Table A.128. Tax arrears collection powers and their usage – Part 4

Jurisdiction	Tax arrears collection powers and their usage (where specific powers in legislation/regulation exist) ¹									
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
	Collect any disputed tax while the dispute case is open and under administrative review	Collect any disputed tax while the dispute case is open and under judicial review	Collect any disputed tax while the dispute case is open and under judicial review	Offer reduced penalties to the general taxpaying population under existing tax law	Offer reduced payments to the general taxpaying population under existing tax law	Offer reduced interest payments to the general taxpaying population under existing tax law	Offer reduced interest payments to the general taxpaying population under existing tax law	Collect tax arrears through agreements with other tax administrations	Collect tax arrears through agreements with other tax administrations	Collect tax arrears through agreements with other tax administrations
Argentina	☒	☒	■	■	■	■	■	■	■	❖
Australia	❖	❖	❖	❖	■	■	■	■	■	■
Austria	☐	❖	❖	❖	☒	☒	☒	☒	☒	■
Belgium	❖	❖	❖	❖	☒	☒	☒	☒	☒	■
Brazil	☒	☒	☒	☒	■	■	■	■	☒	☒
Bulgaria	■	■	■	■	☒	☒	☒	☒	❖	❖
Canada	■	■	■	■	❖	❖	❖	❖	❖	❖
Chile	❖	☒	❖	☒	☒	☒	☒	☒	☒	☒
China (Peoples 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	☐	☐	☐	☐	■	■	■	■	❖	❖

Table A.128. Tax arrears collection powers and their usage – Part 4 (continued)

Jurisdiction	Tax arrears collection powers and their usage (where specific powers in legislation/regulation exist) ¹									
	2016	2017	2016	2017	2016	2017	2016	2017		
Mexico	☒	☒	❖	❖	☒	☒	☒	☒	❖	❖
Morocco	■	■	■	■	■	■	■	■	■	■
Netherlands	❖	❖	☐	☐	☒	☒	☒	☒	❖	❖
New Zealand	☐	☐	☐	☐	☒	☒	☒	☒	❖	❖
Norway	■	■	❖	❖	☒	☒	☒	☒	■	■
Peru	☒	☒	☒	☒	■	■	☒	☒	☒	☒
Poland	☒	☒	☒	☒	☒	☒	☒	☒	■	■
Portugal	☒	☒	☒	☒	☐	☐	☐	☐	■	■
Romania	■	■	■	■	☒	☒	☒	☒	■	■
Russia	■	■	❖	❖	☒	☒	☒	☒	❖	❖
Singapore	■	■	■	■	■	■	☒	☒	☒	☒
Slovak Republic	☐	☐	■	■	■	■	■	■	■	■
Slovenia	■	■	■	■	■	■	❖	❖	❖	❖
South Africa	■	■	❖	❖	☐	☐	☐	☐	❖	❖
Spain	■	■	■	■	■	■	■	■	■	■
Sweden	■	■	■	■	☒	☒	☒	☒	☒	☒
Switzerland	☒	☒	☒	☒	☒	☒	☒	☒	❖	❖
Thailand	■	■	■	■	❖	❖	❖	❖	☒	☒
Turkey	☒	☒	☒	☒	❖	❖	☐	☐	❖	❖
United Kingdom	■	■	■	■	☒	☒	☒	☒	■	■
United States	❖	❖	❖	❖	■	■	☒	☒	■	■

StatLink  <http://dx.doi.org/10.1787/888933987670>

- Frequently used power
- ❖ Infrequently used power
- ☐ Power available but never used
- ☒ Power does not exist

1. Note: This is only a general overview over the available tax arrears collection powers and their usage. Exceptions (e.g. for certain tax types or certain situations) may apply.

Table A.129. Tax arrears – Evolution of total tax arrears during the fiscal year


Jurisdiction	Evolution of total tax arrears during FY (in thousands in local currency)									
	Opening stock of arrears at year beginning		Arrears collected during FY		Arrears formally written off during FY		New arrears established during FY		Closing stock of arrears at year-end	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	58 809 788	79 598 925	17 919 409	35 908 719	29 076 410	23 845 643	54 315 968	101 910 318	66 129 938	121 754 881
Australia	35 100 000	33 800 000	D	D	4 700 000	3 900 000	D	D	33 800 000	36 100 000
Austria	6 996 125	7 158 164	D	D	469 040	556 854	D	D	7 158 164	6 933 204
Belgium	20 052 003	18 868 785	2 820 930	2 947 365	2 976 932	2 430 825	4 614 644	6 089 496	18 868 785	19 580 091
Brazil	1 532 200 000	1 614 850 000	D	D	D	D	D	D	1 614 850 000	1 841 850 000
Bulgaria	4 460 182	4 632 715	3 720 462	3 755 702	93 256	284 039	3 986 251	4 071 494	4 632 715	4 664 468
Canada	51 326 973	53 404 082	49 768 585	49 924 786	2 520 416	2 211 703	54 366 110	54 292 453	53 404 082	55 560 046
Chile	20 161 556 267	21 323 614 241	1 813 573 650	2 245 335 059	0	0	2 975 631 625	5 145 858 409	21 323 614 242	24 224 137 591
China (People's Republic of)	D	D	D	D	D	D	D	D	D	D
Colombia	17 035 819 000	17 455 410 000	5 506 551 000	D	12 406 508 000	D	18 332 650 000	D	17 455 410 000	15 721 450 000
Costa Rica	105 716 875	136 490 292	27 171 639	53 079 889	0	0	57 945 056	95 442 403	136 490 292	178 852 806
Croatia	36 719 539	35 553 645	107 166 530	110 790 260	4 713 945	11 248 792	110 718 494	114 747 776	35 557 558	28 262 369
Cyprus	2 166 553	1 811 124	622 919	492 342	1 550	3 250	269 039	379 076	1 811 123	1 694 608
Czech Republic	107 857 526	55 859 550	D	D	D	D	D	D	55 859 550	50 322 646
Denmark	54 840 000	65 945 000	4 141 000	5 345 000	3 057 000	4 596 000	18 303 000	16 277 000	65 945 000	72 281 000
Estonia	417 720	420 025	D	D	46 016	57 209	D	D	420 025	409 534
Finland	4 352 000	4 311 000	1 611 000	1 500 000	305 000	300 000	1 875 000	1 640 000	4 311 000	4 151 000
France	28 064 771	30 303 011	11 004 118	9 120 250	4 412 092	5 710 794	17 654 450	15 024 596	30 303 011	30 496 563
Georgia	6 261 771	4 850 721	1 081 593	1 112 809	1 403 997	283 297	1 074 540	1 471 790	4 850 721	4 926 405
Germany	6 042 133	6 421 341	D	D	D	D	D	D	6 421 341	5 966 897
Greece ¹	86 301 868	93 914 204	5 205 336	5 117 400	1 511 463	1 254 135	14 329 135	12 384 317	93 914 204	99 926 986
Hong Kong (China)	34 454 776	32 936 986	7 060 371	3 540 982	225 024	205 286	5 767 605	4 535 246	32 936 986	33 725 964
Hungary	2 462 636 453	1 655 747 586	267 591 716	253 820 021	1 937 482 490	821 272 594	1 398 185 339	784 098 673	1 655 747 586	1 364 753 644
Iceland ¹	105 953 000	119 432 000	D	D	D	D	D	D	119 432 000	118 370 000
India	D	D	D	D	D	D	D	D	D	D
Indonesia	90 903 852 457	101 774 202 759	64 748 478 650	68 421 653 257	17 479 413 333	58 577 156 158	93 098 241 986	79 384 696 895	101 774 202 460	54 160 090 239
Ireland	2 102 000	2 293 000	45 815 000	48 533 000	134 000	139 000	46 140 000	48 579 000	2 293 000	2 200 000

Table A.129. Tax arrears – Evolution of total tax arrears during the fiscal year (continued)

Jurisdiction	Evolution of total tax arrears during FY (in thousands in local currency)									
	Opening stock of arrears at year beginning		Arrears collected during FY		Arrears formally written off during FY		New arrears established during FY		Closing stock of arrears at year-end	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Israel ²	47 539 022	45 813 143	D	D	D	D	D	D	45 813 143	44 968 946
Italy	606 502 150	656 475 962	4 851 938	7 449 550	3 467 249	2 365 133	58 292 999	58 702 637	656 475 962	705 363 916
Japan	1 064 631 000	977 413 000	774 350 000	702 439 000	0	0	687 132 000	622 098 000	977 413 000	897 072 000
Kenya	130 345 081	202 559 356	52 155 295	35 203 373	D	D	D	D	202 559 356	182 506 195
Korea	7 243 599 487	7 000 177 986	10 349 721 909	10 546 191 220	1 500 364 677	1 681 034 604	19 883 298 254	20 811 236 670	15 276 811 155	15 584 188 832
Latvia	1 415 908	1 360 196	411 879	426 360	500 822	569 057	856 989	852 188	1 360 196	1 216 967
Lithuania	495 405	477 572	181 022	198 094	139 421	82 779	302 610	274 932	477 572	471 631
Luxembourg ¹	1 401 632	1 559 280	D	D	124 652	150 602	D	D	1 559 280	1 394 791
Malaysia	8 681 866	6 783 862	4 212 293	2 726 660	606 008	264 920	2 920 297	8 772 597	6 783 862	12 564 879
Malta ³	2 088 137	2 375 448	29 279	26 122	642 030	576 871	958 619	975 486	2 375 447	2 747 941
Mexico	514 645 273	457 660 794	24 888 613	34 239 840	409 801 702	331 010 108	377 705 836	494 173 791	457 660 794	586 584 637
Morocco	D	D	D	D	D	D	D	D	D	D
Netherlands	5 348 744	6 758 543	6 382 371	6 887 823	782 800	691 040	8 574 970	8 084 204	6 758 543	7 263 884
New Zealand	6 086 137	5 778 416	4 837 938	7 279 439	1 106 871	2 227 746	5 637 088	7 927 285	5 778 416	4 198 516
Norway ⁴	31 874 162	35 075 084	1 009 151 770	1 163 378 124	3 856 831	4 250 260	1 013 975 152	1 167 701 759	32 840 713	35 148 459
Peru	125 273 419	121 353 374	8 390 356	6 976 504	11 383 438	14 183 007	15 853 749	17 320 486	121 353 374	117 514 349
Poland	65 281 679	86 191 289	4 462 355	3 681 768	D	D	29 555 703	27 516 563	86 191 289	113 486 249
Portugal ¹	16 121 254	16 713 134	1 289 321	905 020	862 140	1 175 710	2 743 341	2 684 476	16 713 134	17 316 880
Romania	92 802 686	96 390 608	58 325 819	52 850 700	1 243 201	162 756	63 156 942	56 866 280	96 390 608	100 243 432
Russia	1 146 545 552	1 395 698 563	D	D	D	D	D	D	1 395 698 563	1 592 605 255
Singapore	D	D	D	D	D	D	D	D	D	D
Slovak Republic	2 988 586	3 055 030	221 296	226 097	759 281	713 092	1 047 021	1 000 866	3 055 030	3 116 707
Slovenia	1 386 665	1 320 723	160 348	157 686	182 031	174 765	276 437	278 774	1 320 723	1 267 046
South Africa	89 721 692	96 377 703	48 300 000	50 600 000	11 171 541	8 861 090	66 127 552	92 360 993	96 377 703	129 277 606
Spain	23 699 000	21 702 000	9 159 000	8 427 000	0	0	7 162 000	6 236 000	21 702 000	19 511 000
Sweden	D	D	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D	D	D

Table A.129. Tax arrears – Evolution of total tax arrears during the fiscal year (continued)

Jurisdiction	Evolution of total tax arrears during FY (in thousands in local currency)									
	Opening stock of arrears at year beginning		Arrears collected during FY		Arrears formally written off during FY		New arrears established during FY		Closing stock of arrears at year-end	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Thailand	164 770 990	202 134 530	16 990 860	24 096 120	7 261 310	3 779 100	65 010 210	98 610 360	205 529 030	272 869 670
Turkey	162 626 042	237 527 625	D	D	D	D	D	D	237 527 625	265 137 164
United Kingdom	12 959 465	13 008 775	42 683 339	44 287 688	13 012 079	11 494 827	55 744 728	55 985 589	13 008 775	13 211 849
United States	224 121 318	226 067 417	38 703 555	41 245 117	27 593 918	35 737 783	68 243 572	96 539 779	226 067 417	245 624 296

StatLink  <http://dx.doi.org/10.1787/888933987689>

D: Data not available

1. Greece, Iceland, Luxembourg, Portugal: Data does not include interest and penalties.
2. Israel: Data does not include real estate tax.
3. Malta: Data does not include interest and penalties on taxes other than VAT.
4. Norway: The discrepancy between the closing stock of FY 2016 and the opening stock of FY 2017 is due to a new penalty interest and cohesive fine introduced in 2017.

Table A.130. Tax arrears – Non-collectible arrears and tax arrears cases


Jurisdiction	Non-collectible tax arrears during FY (in thousands in local currency)				Tax arrears cases during FY			
	Opening stock of arrears considered non-collectible at year beginning		Closing stock of arrears considered non-collectible at year-end		Opening stock of arrear cases at year beginning		Closing stock of arrear cases at year-end	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	D	D	D	D	8 403 038	9 200 400	9 200 400	8 326 546
Australia	15 900 000	14 600 000	14 600 000	15 200 000	1 845 505	1 715 276	1 715 276	1 761 541
Austria	5 351 871	4 960 519	4 960 519	4 664 698	215 466	227 306	227 306	210 538
Belgium	2 944 872	3 064 611	3 064 611	2 890 445	1 308 558	1 256 648	1 256 648	1 215 650
Brazil	204 650 000	180 930 000	180 930 000	354 140 000	D	D	D	D
Bulgaria	D	D	2 224 007	2 270 602	D	D	10 566 691	12 355 410
Canada	13 336 257	13 980 784	13 980 784	14 133 404	4 047 268	4 343 742	4 343 742	4 551 095
Chile	5 665 061 604	5 177 637 088	5 177 637 088	6 119 317 166	529 978	583 710	583 710	642 294
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	12 406 508 000	14 034 102 000	14 034 102 000	9 106 242 000	D	D	D	D
Costa Rica ¹	23 046 279	22 930 369	22 930 369	32 014 652	264 564	292 825	292 825	296 686
Croatia ¹	27 993 081	28 156 525	28 156 525	22 726 869	185 433	190 920	190 920	166 657
Cyprus	748 462	744 072	744 072	792 399	D	D	D	D
Czech Republic	D	D	D	D	608 304	571 626	571 626	540 576
Denmark	D	42 156 000	41 574 000	46 121 000	D	D	D	D
Estonia	D	D	D	D	36 924	35 757	35 757	34 706
Finland	D	D	D	1 565 000	368 116	342 701	342 701	353 673
France	D	D	D	D	484 287	478 864	478 864	475 112
Georgia	5 293 000	4 295 000	4 295 000	4 247 000	243 477	223 309	223 509	245 288
Germany	D	D	3 576 793	3 575 320	D	D	1 906 151	1 965 309
Greece ^{1, 2}	9 620 430	13 836 361	13 836 361	14 847 374	4 305 455	4 146 741	4 146 741	4 068 990
Hong Kong (China)	19 319 506	16 742 898	16 742 898	16 209 708	D	D	D	D
Hungary	79 899 345	93 011 862	93 011 862	68 228 006	504 977	493 646	493 646	430 705
Iceland	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D
Indonesia	10 589 142 227	14 036 423 741	14 036 423 741	32 754 196 844	142 664	63 475	59 991	63 077
Ireland	989 000	1 189 000	1 189 000	1 242 000	647 259	492 298	492 298	562 224

Table A.130. Tax arrears – Non-collectible arrears and tax arrears cases (continued)

Jurisdiction	Non-collectible tax arrears during FY (in thousands in local currency)				Tax arrears cases during FY			
	Opening stock of arrears considered non-collectible at year beginning		Closing stock of arrears considered non-collectible at year-end		Opening stock of arrear cases at year beginning		Closing stock of arrear cases at year-end	
	2016	2017	2016	2017	2016	2017	2016	2017
Israel ³	D	D	D	D	320 293	318 496	318 496	359 813
Italy	576 177 043	623 652 164	623 652 164	670 095 721	82 787 417	88 886 266	88 886 266	93 972 883
Japan	D	D	D	D	3 313 162	3 058 427	3 058 427	2 829 645
Kenya	D	D	D	D	D	D	D	D
Korea	D	D	8 276 633 168	7 478 194 310	1 609 658	1 571 365	1 571 365	1 786 261
Latvia	1 229 128	1 150 492	1 150 492	942 240	D	D	D	D
Lithuania	291 339	273 260	273 260	281 212	444 555	445 568	445 568	431 333
Luxembourg ⁴	D	D	D	D	27 449	28 204	28 204	26 740
Malaysia	1 133 352	278 457	278 457	581 133	1 612 597	1 488 682	1 488 682	1 405 646
Malta	1 915 149	2 117 813	2 117 813	2 533 595	130 108	146 109	146 109	152 432
Mexico	259 006 215	244 413 654	244 413 654	316 894 600	1 482 636	1 458 019	1 458 019	1 597 187
Morocco	D	D	D	D	D	D	D	D
Netherlands	D	D	D	D	1 784 111	2 228 075	2 228 075	2 474 389
New Zealand	2 633 768	2 583 807	2 583 807	996 817	367 864	339 192	339 192	331 140
Norway	4 424 812	4 526 800	4 526 800	4 729 263	D	D	D	D
Peru	48 588 373	51 078 384	51 078 384	46 175 575	4 728 560	3 037 479	3 037 479	2 980 580
Poland	3 402 941	3 381 114	3 381 114	4 628 765	4 555 091	4 727 473	4 727 473	4 894 275
Portugal ²	9 954 255	10 123 065	10 123 065	11 857 072	7 013 777	12 453 289	12 453 289	12 145 864
Romania	69 961 881	74 300 379	74 300 379	82 925 976	515 953	503 761	503 761	479 831
Russia	D	D	186 257 144	153 016 836	D	D	D	D
Singapore	D	D	D	D	D	D	D	D
Slovak Republic	2 045 660	2 557 503	2 557 503	2 814 157	138 212	125 575	125 575	120 939
Slovenia	630 065	633 444	633 444	500 575	D	D	D	D
South Africa	30 952 158	29 728 608	29 728 608	67 939 485	1 858 583	1 892 203	1 892 203	1 942 343
Spain	D	D	D	D	7 495 692	7 059 218	7 059 218	6 994 983
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D

Table A.130. Tax arrears – Non-collectible arrears and tax arrears cases (continued)

Jurisdiction	Non-collectible tax arrears during FY (in thousands in local currency)				Tax arrears cases during FY			
	Opening stock of arrears considered non-collectible at year beginning		Closing stock of arrears considered non-collectible at year-end		Opening stock of arrear cases at year beginning		Closing stock of arrear cases at year-end	
	2016	2017	2016	2017	2016	2017	2016	2017
Thailand	45 115 846	66 702 715	66 702 715	86 592 448	85 243	83 299	83 299	82 175
Turkey	D	D	D	D	D	D	D	D
United Kingdom	1 793 082	1 332 586	1 332 586	1 139 719	6 020 127	6 317 580	6 317 580	6 183 659
United States	146 674 335	145 245 884	145 245 884	146 848 784	26 012 000	27 095 000	27 095 000	29 065 000

StatLink  <http://dx.doi.org/10.1787/888933987708>

D: Data not available

1. Costa Rica, Croatia, Greece: Tax arrears cases refer to the number of debtors.
2. Greece, Portugal: Data does not include interest and penalties.
3. Israel: Data does not include real estate tax.
4. Luxembourg: Tax arrears cases refers to VAT only.

Table A.131. Tax arrears by tax type – Corporate income tax and personal income tax

Jurisdiction	Stock of tax arrears at fiscal year-end by tax type (in thousands in local currency)							
	Corporate income tax				Personal income tax			
	Total arrears at year-end		Thereof arrears older than 12 months		Total arrears at year-end		Thereof arrears older than 12 months	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	7 341 705	7 359 057	2 693 940	3 233 712	7 541 229	7 667 800	2 571 205	2 824 194
Australia	6 500 000	8 400 000	3 800 000	3 800 000	10 000 000	9 100 000	5 900 000	4 500 000
Austria	1 018 238	930 098	D	D	1 365 653	1 396 263	D	D
Belgium	8 027 676	9 312 547	7 468 502	8 689 599	2 949 900	2 796 480	2 630 886	2 436 950
Brazil	D	D	D	D	D	D	D	D
Bulgaria	474 190	441 831	392 387	376 433	470 036	501 479	346 713	366 299
Canada	14 995 951	15 092 121	8 354 462	10 670 640	23 404 314	24 397 141	14 816 083	15 299 827
Chile	6 206 958 139	7 381 711 971	6 124 978 400	7 287 405 310	4 200 600 082	4 458 918 322	4 188 727 998	4 446 089 722
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	D	D	D	D	D	D	D	D
Costa Rica	68 018 779	96 593 567	29 954 543	35 151 337	D	D	D	D
Croatia	1 235 943	1 295 107	D	D	4 389 607	3 805 246	D	D
Cyprus	D	D	D	D	D	D	D	D
Czech Republic	7 788 636	8 263 209	D	D	4 710 669	3 641 117	D	D
Denmark	4 671 000	4 791 000	D	D	22 464 000	24 902 000	D	D
Estonia	24 665	24 355	D	D	12 181	12 364	D	D
Finland	1 080 000	884 187	D	784 341	748 650	711 928	D	569 524
France	D	D	D	D	D	D	D	D
Georgia ¹	D	D	D	D	D	D	D	D
Germany	321 713	343 295	50 486	41 654	2 871 881	2 451 199	289 663	285 959
Greece ²	9 496 563	10 455 722	8 386 012	9 086 015	7 408 789	8 157 862	5 668 563	6 512 860
Hong Kong (China)	27 030 828	27 441 594	23 455 929	25 152 150	5 906 158	6 284 370	3 713 452	4 038 568
Hungary	53 663 713	49 972 062	19 700 600	25 376 598	38 056 817	33 123 253	20 294 986	19 330 912
Iceland ²	10 677 000	9 846 000	D	D	25 381 000	25 450 000	D	D
India	D	D	D	D	D	D	D	D
Indonesia	28 950 828 864	13 774 975 667	9 877 035 707	3 147 810 161	11 306 519 309	3 706 637 691	6 148 891 074	912 602 628
Ireland	302 680	276 706	27 825	21 744	704 850	662 361	225 245	199 903

Table A.131. Tax arrears by tax type – Corporate income tax and personal income tax (continued)

Jurisdiction	Stock of tax arrears at fiscal year-end by tax type (in thousands in local currency)							
	Corporate income tax				Personal income tax			
	Total arrears at year-end		Thereof arrears older than 12 months		Total arrears at year-end		Thereof arrears older than 12 months	
	2016	2017	2016	2017	2016	2017	2016	2017
Israel ³	9 846 127	8 758 324	D	D	14 323 417	12 926 080	D	D
Italy	D	D	D	D	D	D	D	D
Japan	106 870 000	98 078 000	D	D	290 209 000	267 371 000	D	D
Kenya	D	D	D	D	D	D	D	D
Korea	487 157 365	637 220 214	189 862 563	218 199 238	1 697 808 442	2 102 789 640	480 004 833	553 399 898
Latvia	D	D	D	D	D	D	D	D
Lithuania	24 489	21 547	18 617	18 065	68 212	74 436	59 970	64 373
Luxembourg	D	D	D	D	D	D	D	D
Malaysia	3 215 609	8 250 981	2 421 163	6 876 050	3 012 163	3 636 821	2 257 810	2 122 748
Malta	D	D	D	D	D	D	D	D
Mexico	152 350 396	196 101 136	92 479 800	113 929 307	25 786 272	40 376 816	17 962 087	22 820 294
Morocco	D	D	D	D	D	D	D	D
Netherlands	870 273	908 616	531 052	553 584	2 213 084	2 481 749	1 332 553	1 615 786
New Zealand	863 261	590 203	712 879	387 020	1 705 226	965 955	1 501 616	635 230
Norway	4 750 142	5 688 107	D	D	17 231 304	18 188 573	D	D
Peru	24 153 566	23 655 622	24 067 900	23 568 364	3 360 151	3 389 969	3 351 462	3 375 231
Poland	4 237 957	4 824 733	2 544 187	3 513 507	7 077 750	7 325 469	5 628 160	5 900 132
Portugal ²	5 292 028	5 208 981	4 770 830	5 027 370	2 087 545	1 994 469	1 788 804	1 859 746
Romania	14 802 519	16 345 206	10 799 372	13 001 618	5 102 894	5 273 012	3 742 046	3 912 227
Russia	189 006 179	233 617 093	D	D	108 656 415	131 703 263	D	D
Singapore	D	D	D	D	D	D	D	D
Slovak Republic	603 614	610 202	D	D	127 640	116 154	D	D
Slovenia	58 885	62 492	48 959	43 290	248 304	278 100	190 754	202 267
South Africa	24 803 394	38 468 787	15 119 817	18 330 680	16 674 625	19 528 012	9 795 627	10 651 351
Spain	4 865 000	4 537 000	3 953 000	3 749 000	2 891 000	2 715 000	2 000 000	1 977 000
Sweden	D	D	D	D	D	D	D	D

Table A.131. Tax arrears by tax type – Corporate income tax and personal income tax (continued)

Jurisdiction	Stock of tax arrears at fiscal year-end by tax type (in thousands in local currency)							
	Corporate income tax				Personal income tax			
	Total arrears at year-end		Thereof arrears older than 12 months		Total arrears at year-end		Thereof arrears older than 12 months	
	2016	2017	2016	2017	2016	2017	2016	2017
Switzerland								
Thailand	41 670 064	49 892 945	30 264 224	36 010 981	33 064 300	67 136 517	28 904 234	31 641 184
Turkey	18 627 342	18 128 477	D	D	9 905 940	10 508 102	D	D
United Kingdom	1 820 000	1 890 000	280 000	350 000	4 040 000	4 490 000	1 480 000	1 830 000
United States	38 075 306	38 075 306	26 390 103	26 390 103	205 820 988	205 821 988	169 721 612	169 721 612

StatLink  <http://dx.doi.org/10.1787/888933987727>**D:** Data not available

1. Georgia: A breakdown by tax type is not available. However, the total value of arrears at year-end is GEL 4 850 721 000 (FY 2016) and GEL 4 926 405 000 (FY 2017) and the total value of arrears older than 12 months is GEL 4 348 505 000 (FY 2016) and GEL 4 559 662 000 (FY 2017).
2. Greece, Iceland, Portugal: Data does not include interest and penalties.
3. Israel: Data does not include real estate tax.

Table A.132. Tax arrears by tax type – Value added tax and tax withheld from employees by employers

Jurisdiction	Stock of tax arrears at fiscal year-end by tax type (in thousands in local currency)							
	Value added tax				Tax withheld from employees by employers			
	Total arrears at year-end		Thereof arrears older than 12 months		Total arrears at year-end		Thereof arrears older than 12 months	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	22 397 310	28 194 660	11 304 663	14 478 856	20 912 855	25 288 349	10 829 580	13 322 561
Australia	5 000 000	5 600 000	2 500 000	2 800 000	5 300 000	6 100 000	1 900 000	2 100 000
Austria	2 580 489	2 485 921	D	D	315 323	293 852	D	D
Belgium	6 224 079	5 915 879	5 585 409	5 187 940	629 019	576 347	534 298	500 940
Brazil	D	D	D	D	D	D	D	D
Bulgaria	1 661 733	1 646 006	1 291 078	1 287 765	D	D	D	D
Canada	8 456 136	9 122 033	4 882 705	5 328 997	2 705 169	2 866 516	1 734 615	1 857 526
Chile	10 451 362 479	11 873 807 142	10 018 129 923	11 225 248 628	D	D	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	D	D	D	D	D	D	D	D
Costa Rica	55 501 705	67 415 722	23 519 496	39 362 268	D	D	D	D
Croatia	8 203 871	7 949 240	D	D	D	D	D	D
Cyprus	485 742	496 401	445 493	379 377	124 969	129 644	117 882	121 406
Czech Republic	37 317 878	33 200 672	D	D	1 312 290	1 025 527	D	D
Denmark	14 222 000	15 520 000	D	D	7 639 000	7 625 000	D	D
Estonia	159 852	149 999	D	D	69 116	70 082	D	D
Finland	1 372 000	1 746 000	D	1 227 438	659 000	684 000	D	503 424
France	D	D	D	D				
Georgia ¹	D	D	D	D	D	D	D	D
Germany	2 300 051	2 235 304	271 412	269 048	238 710	306 150	16 951	15 898
Greece ²	20 052 002	21 613 708	17 744 795	19 268 464	182 698	167 903	182 500	167 779
Hong Kong (China)								
Hungary	581 778 808	455 429 308	287 907 334	265 858 736	132 362 259	131 505 591	60 584 148	65 798 330
Iceland ²	43 239 000	46 357 000	D	D	D	D	D	D
India					D	D	D	D
Indonesia	39 697 425 626	25 700 956 954	11 915 092 444	10 591 111 983	10 543 776 775	4 947 688 241	3 291 885 309	1 264 936 905
Ireland	455 118	505 621	222 927	191 188	489 223	427 292	107 680	99 433

Table A.132. Tax arrears by tax type – Value added tax and tax withheld from employees by employers (continued)

Jurisdiction	Stock of tax arrears at fiscal year-end by tax type (in thousands in local currency)							
	Value added tax				Tax withheld from employees by employers			
	Total arrears at year-end		Thereof arrears older than 12 months		Total arrears at year-end		Thereof arrears older than 12 months	
	2016	2017	2016	2017	2016	2017	2016	2017
Israel ³	17 975 049	19 918 315	16 056 760	18 144 077	3 668 550	3 376 227	D	D
Italy	D	D	D	D	D	D	D	D
Japan	333 968 000	310 045 000	D	D	162 081 000	143 748 000	D	D
Kenya	D	D	D	D	D	D	D	D
Korea	2 945 953 936	3 330 842 853	857 931 605	901 409 498	159 729 746	182 445 643	74 485 642	56 674 733
Latvia	D	D	D	D	D	D	D	D
Lithuania	145 038	153 315	80 191	93 164	10 837	11 420	7 770	8 180
Luxembourg	862 368	777 070	D	D	D	D	D	D
Malaysia					D	D	D	D
Malta	1 699 623	2 041 228	959 404	1 257 037	D	D	D	D
Mexico	95 573 288	115 557 564	64 435 560	70 668 759	25 328 299	44 962 011	14 529 989	24 681 726
Morocco	D	D	D	D	D	D	D	D
Netherlands	2 326 560	2 522 447	1 156 699	1 376 934	1 036 754	1 010 868	478 857	531 845
New Zealand	1 387 037	825 557	974 710	474 872	428 862	309 728	327 821	178 598
Norway	8 874 115	9 373 941	D	D	D	D	D	D
Peru	30 145 517	29 964 094	29 709 814	29 533 713	4 210 591	3 327 536	4 068 295	3 157 791
Poland	65 013 077	80 787 560	41 193 544	59 779 856	D	D	D	D
Portugal ²	6 763 291	6 522 439	6 078 891	6 145 905	2 570 270	3 590 990	1 610 279	1 582 961
Romania	39 679 306	41 664 120	30 615 507	33 905 454	D	D	D	D
Russia	619 230 880	702 869 415	D	D	D	D	D	D
Singapore	D	D	D	D				
Slovak Republic	2 282 592	2 345 955	D	D	584	6 030	D	D
Slovenia	499 050	434 112	389 478	347 600	400 332	380 787	340 149	316 418
South Africa	29 055 097	41 376 102	21 353 912	28 112 352	8 088 997	9 129 409	5 528 359	6 243 243
Spain	9 577 000	8 545 000	7 924 000	6 935 000	2 499 000	2 030 000	2 097 000	1 686 000
Sweden	D	D	D	D	D	D	D	D

Table A.132. Tax arrears by tax type – Value added tax and tax withheld from employees by employers (continued)

Jurisdiction	Stock of tax arrears at fiscal year-end by tax type (in thousands in local currency)							
	Value added tax				Tax withheld from employees by employers			
	Total arrears at year-end		Thereof arrears older than 12 months		Total arrears at year-end		Thereof arrears older than 12 months	
	2016	2017	2016	2017	2016	2017	2016	2017
Switzerland	956 989	1 047 276	148 412	167 727				
Thailand	115 489 386	138 141 113	77 229 970	104 151 910	D	D	D	D
Turkey	49 747 891	56 753 751	D	D	19 522 762	21 932 511	D	D
United Kingdom	2 590 000	2 480 000	690 000	740 000	2 160 000	2 030 000	270 000	340 000
United States					1 728 003	1 728 003	1 631 112	1 631 112

StatLink  <http://dx.doi.org/10.1787/888933987746>**D:** Data not available

1. Georgia: A breakdown by tax type is not available. However, the total value of arrears at year-end is GEL 4 850 721 000 (FY 2016) and GEL 4 926 405 000 (FY 2017) and the total value of arrears older than 12 months is GEL 4 348 505 000 (FY 2016) and GEL 4 559 662 000 (FY 2017).
2. Greece, Iceland, Portugal: Data does not include interest and penalties.
3. Israel: Data does not include real estate tax.

Table A.133. Information gathering powers – Part 1

Jurisdiction	Information access and search powers provided to tax officials ¹													
	Obtain all relevant information		Request information from third parties		Extend powers to third parties		Require taxpayers to produce all records on request		Obtain information from other government departments/agencies		Enter taxpayers' business premises without taxpayers consent or search warrant		Enter taxpayers' dwellings without taxpayers consent or search warrant	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■	■	□	□	■	■	■	■	□	□	□	□

Table A.133. Information gathering powers – Part 1 (continued)

Jurisdiction	Information access and search powers provided to tax officials ¹													
	Obtain all relevant information		Request information from third parties		Extend powers to third parties		Require taxpayers to produce all records on request		Obtain information from other government departments/agencies		Enter taxpayers' business premises without taxpayers consent or search warrant		Enter taxpayers' dwellings without taxpayers consent or search warrant	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	■	■	■	■	□	□	■	■	■	■	■	■	■	■
Ireland	■	■	■	■	□	□	■	■	■	■	■	■	□	□
Israel	■	■	■	■	□	□	■	■	■	■	■	■	□	□
Italy	■	■	■	■	□	□	■	■	■	■	■	■	■	■
Japan	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Kenya	■	■	■	■	■	■	■	■	■	■	D	D	D	D
Korea	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Latvia	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Lithuania	■	■	■	■	□	□	■	■	■	■	■	■	□	□
Luxembourg	■	■	■	■	□	□	■	■	■	■	■	■	□	□
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Malta	■	■	■	■	□	□	■	■	■	■	□	□	□	□
Mexico	■	■	■	■	□	□	■	■	■	■	□	□	□	□
Morocco	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Netherlands	■	■	■	■	□	□	■	■	■	■	□	□	□	□
New Zealand	■	■	■	■	□	□	■	■	■	■	■	■	□	□
Norway	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Peru	□	□	■	■	■	■	■	■	■	■	■	■	□	□
Poland	■	■	■	■	□	□	■	■	■	■	□	□	□	□
Portugal	■	■	■	■	□	□	■	■	■	■	■	■	□	□
Romania	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Russia	■	■	■	■	□	□	■	■	■	■	■	■	□	□
Singapore	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Slovenia	■	■	■	■	□	□	■	■	■	■	■	■	□	□

Table A.133. Information gathering powers – Part 1 (continued)

Jurisdiction	Information access and search powers provided to tax officials ¹													
	Obtain all relevant information		Request information from third parties		Extend powers to third parties		Require taxpayers to produce all records on request		Obtain information from other government departments/agencies		Enter taxpayers' business premises without taxpayers consent or search warrant		Enter taxpayers' dwellings without taxpayers consent or search warrant	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
South Africa	■	■	■	■	□	□	■	■	■	■	■	■	□	□
Spain	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Sweden	■	■	■	■	□	□	■	■	■	■	■	■	□	□
Switzerland	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Thailand	■	■	■	■	□	□	■	■	□	□	□	□	□	□
Turkey	■	■	■	■	■	■	■	■	■	■	□	□	□	□
United Kingdom	■	■	■	■	□	□	■	■	■	■	■	■	□	□
United States	■	■	■	■	■	■	■	■	■	■	□	□	□	□

StatLink  <http://dx.doi.org/10.1787/888933987765>

- Yes
- No

D: Data not available


1. Note: This is only a general overview of the available information gathering powers. Exceptions (e.g. for certain tax types or certain situations) may apply.

Table A.134. Information gathering powers – Part 2

Jurisdiction	Information access and search powers provided to tax officials ¹							
	Seize taxpayers' documents without taxpayers' consent or search warrant		Request a court to issue a search warrant without assistance from other government agencies		Serve search warrants without assistance from other government agencies		Gather information in any other manner	
	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■ ²	■ ²	■	■	□	□
Iceland	□	□	□	□	□	□	□	□
India	□	□	□	□	■	■	■	■
Indonesia	■	■	□	□	■	■	■	■
Ireland	■	■	■	■	■	■	□	□
Israel	■	■	■	■	■	■	□	□
Italy	■	■	■	■	■	■	□	□
Japan	□	□	■	■	■	■	□	□
Kenya	D	D	D	D	D	D	D	D
Korea	□	□	□	□	□	□	□	□
Latvia	□	□	■	■	■	■	■	■
Lithuania	□	□	□	□	□	□	□	□
Luxembourg	□	□	□	□	□	□	□	□
Malaysia	■	■	□	□	□	□	□	□
Malta	□	□	□	□	□	□	□	□

Table A.134. Information gathering powers – Part 2 (continued)

Jurisdiction	Information access and search powers provided to tax officials ¹							
	Seize taxpayers' documents without taxpayers' consent or search warrant		Request a court to issue a search warrant without assistance from other government agencies		Serve search warrants without assistance from other government agencies		Gather information in any other manner	
	2016	2017	2016	2017	2016	2017	2016	2017
Mexico	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Morocco	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Netherlands	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
New Zealand	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Norway	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Peru	<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"/>
Poland	<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"/>
Portugal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Romania	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Russia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Singapore	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	NA	NA	NA	NA	<input type="checkbox"/>	<input type="checkbox"/>
Slovak Republic	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Slovenia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
South Africa	<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"/>
Spain	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Sweden	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Switzerland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Thailand	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Turkey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
United Kingdom	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
United States	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

StatLink  <http://dx.doi.org/10.1787/888933987784>

■ Yes

□ No

NA: Not applicable

D: Data not available

1. Note: This is only a general overview of the available information gathering powers. Exceptions (e.g. for certain tax types or certain situations) may apply.


2. Hungary: The request is made to the public prosecutor.

Table A.135. Administrative sanctions for taxpayer non-disclosure – Application and selected features

Jurisdiction	Administrative sanctions for taxpayer non-disclosure – Application and selected features										
	Application of administrative sanctions for taxpayer non-disclosure		If yes, selected features of approach								
	2016	2017	Common administrative penalty framework for non-disclosure across the major tax types		Penalties imposed generally take account of taxpayers' culpability (i.e. degree of blame)		Administration is empowered to remit/reduce penalties in appropriate circumstances		Administration is empowered to make public details of some/all taxpayers subject to administrative penalties imposed for non-disclosure		
		2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■	■	■	■	■	■	■	■	■

Table A.135. Administrative sanctions for taxpayer non-disclosure – Application and selected features
(continued)

Jurisdiction	Administrative sanctions for taxpayer non-disclosure – Application and selected features									
	Application of administrative sanctions for taxpayer non-disclosure		If yes, selected features of approach							
			Common administrative penalty framework for non-disclosure across the major tax types		Penalties imposed generally take account of taxpayers' culpability (i.e. degree of blame)		Administration is empowered to remit/reduce penalties in appropriate circumstances		Administration is empowered to make public details of some/all taxpayers subject to administrative penalties imposed for non-disclosure	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Luxembourg	■	■			■	■	■	■		
Malaysia	■	■	■	■	■	■	■	■		
Malta	■	■	■	■						
Mexico	□	□								
Morocco	■	■	■	■			■	■		
Netherlands	■	■	■	■	■	■	■	■		
New Zealand	■	■	■	■	■	■	■	■		
Norway	■	■	■	■	■	■	■	■		
Peru	■	■	■	■			■	■		
Poland	■	■	■	■	■	■	■	■		
Portugal	■	■	■	■	■	■	■	■		
Romania	■	■	■	■	■	■	■	■		
Russia	■	■	■	■	■	■	■	■	■	■
Singapore	■	■	■	■	■	■	■	■		
Slovak Republic	■	■	■	■	■	■	■	■		
Slovenia	■	■	■	■	■	■	■	■		
South Africa	■	■	■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■		
Sweden	■	■	■	■			■	■	■	■
Switzerland	■	■	■	■	■	■	■	■		
Thailand	■	■	■	■	■	■	■	■		
Turkey	■	■	■	■	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■	■	■
United States	□	■		■		■		■		

StatLink  <http://dx.doi.org/10.1787/888933987803>

■ Yes


□ No

Table A.136. Administrative sanctions for taxpayer non-disclosure – New administrative sanctions

Jurisdiction	Administrative sanctions for taxpayer non-disclosure – New administrative functions			
	New administrative sanctions in respect of non-disclosure have been introduced in FY		Plans to introduce new administrative sanctions in future	
	2016	2017	2016	2017
Argentina	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Australia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Austria	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Belgium	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Brazil	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Bulgaria	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Canada	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Chile	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
China (People's Republic of)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Colombia	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Costa Rica	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Croatia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cyprus	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Czech Republic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Denmark	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Estonia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Finland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
France	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Georgia	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Germany	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Greece	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hong Kong (China)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Hungary	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Iceland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
India	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Indonesia	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ireland	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Israel	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Italy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Japan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kenya	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Korea	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Latvia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Lithuania	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Luxembourg	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Malaysia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Malta	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mexico	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Morocco	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Table A.136. Administrative sanctions for taxpayer non-disclosure – New administrative sanctions
(continued)

Jurisdiction	Administrative sanctions for taxpayer non-disclosure – New administrative functions			
	New administrative sanctions in respect of non-disclosure have been introduced in FY		Plans to introduce new administrative sanctions in future	
	2016	2017	2016	2017
Netherlands	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
New Zealand	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Norway	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Peru	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Poland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Portugal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Romania	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Russia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Singapore	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Slovak Republic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Slovenia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
South Africa	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Spain	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sweden	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Switzerland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Thailand	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Turkey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
United Kingdom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
United States	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

StatLink  <http://dx.doi.org/10.1787/888933987822>

■ Yes

□ No


D: Data not available

Table A.137. Tax crimes – Role of the administration and management arrangement

Jurisdiction	Criminal tax investigation – Role of the administration and management arrangement					
	Administration has role in criminal tax investigation relating to tax matter		If yes,			
			Management arrangement		Administration actively participates in criminal tax investigation	
	2016	2017	2016	2017	2016	2017
Argentina	■	■	Administration	Administration	■	■
Australia	■	■	Jointly, admin leading	Jointly, admin leading	■	■
Austria	■	■	Jointly, admin leading	Jointly, admin leading	■	■
Belgium	□	□				
Brazil	■	■	Jointly, other leading	Jointly, other leading	■	■
Bulgaria	□	□				
Canada	■	■	Administration	Administration	■	■
Chile	■	■	Jointly, other leading	Jointly, other leading	■	■
China (People's Republic of)	■	■	Jointly, other leading	Jointly, other leading	■	■
Colombia	■	■	Another agency	Jointly, other leading	■	■
Costa Rica	■	■	Administration	Administration	■	■
Croatia	■	■	Another agency	Another agency	■	■
Cyprus	■	■	Administration	Administration	■	■
Czech Republic	□	□				
Denmark	■	■	Another agency	Another agency	□	□
Estonia	■	■	Administration	Administration	■	■
Finland	■	■	Jointly, other leading	Jointly, other leading	■	■
France	■	■	Jointly, other leading	Jointly, other leading	■	■
Georgia	□	□				
Germany	■	■	Jointly, other leading	Jointly, other leading	■	■
Greece	■	■	Administration	Administration	□	□
Hong Kong (China)	■	■	Administration	Administration	■	■
Hungary	□	□				
Iceland	□	□				
India	■	■	Administration	Administration	■	■
Indonesia	■	■	Jointly, other leading	Jointly, other leading	■	■
Ireland	■	■	Administration	Administration	■	■
Israel	■	■	Administration	Administration	■	■
Italy	□	□				
Japan	■	■	Administration	Administration	■	■
Kenya	■	■	Jointly, admin leading	Jointly, admin leading	■	■
Korea	□	□				
Latvia	■	■	Administration	Administration	■	■
Lithuania	□	□				
Luxembourg	■ ¹	■ ¹	Another agency	Another agency	■	■
Malaysia	■	■	Jointly, admin leading	Jointly, admin leading	■	■
Malta	■	■	Jointly, other leading	Jointly, other leading	□	□

Table A.137. Tax crimes – Role of the administration and management arrangement (continued)

Jurisdiction	Criminal tax investigation – Role of the administration and management arrangement					
	Administration has role in criminal tax investigation relating to tax matter		If yes,			
			Management arrangement		Administration actively participates in criminal tax investigation	
	2016	2017	2016	2017	2016	2017
Mexico	■	■	Administration	Administration	■	■
Morocco	□	□				
Netherlands	■	■	Jointly, other leading	Jointly, other leading	■	■
New Zealand	■	■	Administration	Administration	■	■
Norway	■	■	Jointly, other leading	Jointly, other leading	■	■
Peru	■	■	Jointly, admin leading	Jointly, admin leading	■	■
Poland	■	■	Administration	Administration	■	■
Portugal	■	■	Jointly, other leading	Jointly, other leading	■	■
Romania	■	■	Another agency	Another agency	□	□
Russia	□	□				
Singapore	■	■	Administration	Administration	■	■
Slovak Republic	■	■	Administration	Administration	■	■
Slovenia	□	□				
South Africa	■	■	Administration	Administration	■	■
Spain	■	■	Jointly, other leading	Jointly, other leading	■	■
Sweden	■	■	Another agency	Another agency	■	■
Switzerland	■	■	Administration	Administration	■	■
Thailand	■	■	Administration	Administration	■	■
Turkey	□	□				
United Kingdom	■	■	Administration	Administration	■	■
United States	■	■	Administration	Administration	■	■

StatLink  <http://dx.doi.org/10.1787/888933987841>

- Yes
□ No

Administration: Cases managed by the administration

Another agency: Cases managed by another agency

Jointly, admin leading: Cases managed jointly with the administration leading

Jointly, other leading: Cases managed jointly with another agency leading


1. Luxembourg: Only with respect to direct taxes.

Table A.138. Tax crimes – Reporting information

Criminal tax investigation – Reporting information (where administration has role in investigation)								
Jurisdiction	No. of FTEs in the criminal tax investigation unit/programme		No. of criminal tax investigation cases/ matters under investigation not yet referred for prosecution at end of FY		No. of criminal tax investigation cases referred for prosecution during FY		No. of criminal tax investigation cases finalised through prosecution during FY (verdict reached)	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	D	D	2 415	3 639	94	134	D	18
Australia	84	85	95	119	43	48	26	30
Austria	105	110	239	228	493	499	254	271
Belgium								
Brazil	160	150	172	219	51	107	D	D
Bulgaria								
Canada	518	498	236	232	17	28	56	44
Chile	37	37	54	145	273	292	137	154
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	7	7	0	1 094	3 573	4 667	1 663	1 689
Costa Rica	7	2	6	2	0	0	1	0
Croatia	15	18	15	17	9	9	D	D
Cyprus	8	8	0	0	0	0	0	0
Czech Republic								
Denmark ¹	D	D	D	D	D	D	D	D
Estonia	140	140	86	93	11	9	40	34
Finland	29	32	D	D	796	1 001	663	375
France	D	D	243	260	1 116	1 095	770	848
Georgia								
Germany	1 052	1 027	D	D	7 504	6 675	13 801	13 146
Greece	D	D	D	D	D	D	D	D
Hong Kong (China)	6	6	15	25	5	5	3	5
Hungary								
Iceland								
India	D	D	D	D	D	D	D	D
Indonesia	410	453	120	992	65	134	14	12
Ireland	41	36	105	116	14	6	10	9
Israel	367	382	4 347	4 521	962	922	481	424
Italy								
Japan ²	1 400	1 400	D	D	115	132	133	100
Kenya	D	D	D	D	D	D	D	D
Korea								
Latvia	102	106	967	776	214	190	D	D
Lithuania								
Luxembourg	D	D	D	D	1	2	11	10
Malaysia	11	11	3	15	5	30	2	11
Malta	5	5	10	11	3	2	0	0

Table A.138. Tax crimes – Reporting information (continued)

Jurisdiction	Criminal tax investigation – Reporting information (where administration has role in investigation)							
	No. of FTEs in the criminal tax investigation unit/programme		No. of criminal tax investigation cases/ matters under investigation not yet referred for prosecution at end of FY		No. of criminal tax investigation cases referred for prosecution during FY		No. of criminal tax investigation cases finalised through prosecution during FY (verdict reached)	
	2016	2017	2016	2017	2016	2017	2016	2017
Mexico	110	215	209	392	0	0	0	0
Morocco								
Netherlands	319	377	157	224	155	219	101	67
New Zealand	790	830	1 525	1 525	112	72	102	101
Norway	161	150	198	163	D	D	188	132
Peru ³	D	D	48	44	17	42	32	32
Poland	1 790	2 000	2 489	2 033	91 933	66 676	81 695	66 597
Portugal	324	239	1 907	1 686	1 150	1 005	1 692	1 434
Romania	317	320	D	D	705	443	2 148	1 973
Russia								
Singapore	68	68	376	355	18	110	17	5
Slovak Republic	D	D	D	D	D	D	D	D
Slovenia								
South Africa	262	280	472	564	286	332	109	174
Spain	313	306	D	D	393	394	904	752
Sweden	140	140	800	1 000	500	450	0	0
Switzerland	31	35	175	247	614	524	231	195
Thailand	102	104	539	613	94	72	30	33
Turkey								
United Kingdom	D	D	659	638	1 281	1 337	880	886
United States	D	3 139	D	2 362	D	1 177	D	1 303

StatLink  <http://dx.doi.org/10.1787/888933987860>**D:** Data not available


1. Denmark: There is no specific criminal investigation unit in the Danish Tax Administration. In Denmark, only the police is allowed to conduct criminal investigations.
2. Japan: Number of FTEs is estimated.
3. Peru: There is no specific criminal investigation unit. The investigations are carried out in a decentralised manner, in all dependencies of the tax administration with personnel assigned according to the operational capacity.

Table A.139. Tax crimes – Access to suspicious transaction reports

Jurisdiction	Criminal tax investigation – Access to suspicious transaction reports for purposes of conducting an investigation	
	2016	2017
Argentina	<input type="checkbox"/>	<input type="checkbox"/>
Australia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Austria	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Belgium		
Brazil	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Bulgaria		
Canada	<input type="checkbox"/>	<input type="checkbox"/>
Chile	<input type="checkbox"/>	<input checked="" type="checkbox"/>
China (People's Republic of)	<input type="checkbox"/>	<input type="checkbox"/>
Colombia	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Costa Rica	<input type="checkbox"/>	<input type="checkbox"/>
Croatia	<input type="checkbox"/> ¹	<input type="checkbox"/> ¹
Cyprus	<input type="checkbox"/>	<input type="checkbox"/>
Czech Republic		
Denmark	<input checked="" type="checkbox"/> ²	<input checked="" type="checkbox"/> ²
Estonia	<input type="checkbox"/>	<input type="checkbox"/>
Finland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
France	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Georgia		
Germany	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Greece	<input type="checkbox"/>	<input type="checkbox"/>
Hong Kong (China)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Hungary		
Iceland		
India	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Indonesia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ireland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Israel	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Italy		
Japan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Kenya	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Korea		
Latvia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Lithuania		
Luxembourg	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Malaysia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Malta	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Mexico	<input type="checkbox"/>	<input type="checkbox"/>
Morocco		
Netherlands	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Table A.139. Tax crimes – Access to suspicious transaction reports (continued)

Jurisdiction	Criminal tax investigation – Access to suspicious transaction reports for purposes of conducting an investigation	
	2016	2017
New Zealand	■	■
Norway	■	■
Peru	□	□
Poland	■	■
Portugal	■	■
Romania	■	■
Russia		
Singapore	■	■
Slovak Republic	■	■
Slovenia		
South Africa	■	■
Spain	■	■
Sweden	□	□
Switzerland	□	□
Thailand	■	■
Turkey		
United Kingdom	■	■
United States	■	■

StatLink  <http://dx.doi.org/10.1787/888933987879>

■ Yes

□ No

D: Data not available


1. Croatia: The administration has access to suspicious transaction reports upon written request.
2. Denmark: Data refers to the Anti-Fraud Unit in the Danish Tax Administration. The unit focuses on identifying national and international tax fraud and assist the police by assessing taxable income.

Table A.140. Tax crimes – Training and monetary threshold

Criminal tax investigation – Training of investigators and monetary threshold above which an investigation must be initiated						
Jurisdiction	Training				Monetary threshold	
	Investigators employed by the administration are provided with the necessary training		If yes, primary training provided in-house or externally		Administration has a monetary threshold above which a criminal tax investigation must be initiated	
	2016	2017	2016	2017	2016	2017
Argentina	■	■	In-house	In-house	■	■
Australia	■	■	In-house	In-house	□	□
Austria	■	■	In-house	In-house	■	■
Belgium						
Brazil	■	■	In-house	In-house	□	□
Bulgaria						
Canada	■	■	In-house	In-house	□	□
Chile	■	■	In-house	In-house	□	□
China (People's Republic of)	■	■	In-house	In-house	□	□
Colombia	□	□			□	□
Costa Rica	□	□			□	□
Croatia	■	■	Externally	Externally	■	■
Cyprus	■	■	Externally	Externally	□	□
Czech Republic						
Denmark ¹	■	■	In-house	In-house	□	□
Estonia	■	■	Externally	Externally	■	■
Finland	■	■	In-house	In-house	□	□
France	■	■	In-house	In-house	□	□
Georgia						
Germany	■	■	In-house	In-house	□	□
Greece	□	□			■	■
Hong Kong (China)	■	■	Externally	Externally	□	□
Hungary						
Iceland						
India	■	■	In-house	In-house	□	□
Indonesia	■	■	Externally	Externally	□	□
Ireland	■	■	In-house	In-house	□	□
Israel	■	■	In-house	In-house	□	□
Italy						
Japan	■	■	In-house	In-house	□	□
Kenya	■	■	Externally	In-house	D	□
Korea						
Latvia	■	■	In-house	In-house	■	■
Lithuania						
Luxembourg	■	■	In-house	In-house	□	■
Malaysia	■	■	In-house	In-house	□	□

Table A.140. Tax crimes – Training and monetary threshold (continued)

Criminal tax investigation – Training of investigators and monetary threshold above which an investigation must be initiated						
Jurisdiction	Training				Monetary threshold	
	Investigators employed by the administration are provided with the necessary training		If yes, primary training provided in-house or externally		Administration has a monetary threshold above which a criminal tax investigation must be initiated	
	2016	2017	2016	2017	2016	2017
Malta	■	■	In-house	In-house	□	□
Mexico	■	■	In-house	In-house	■	■
Morocco						
Netherlands	■	■	In-house	In-house	■	■
New Zealand	■	■	In-house	In-house	□	□
Norway	■	■	In-house	In-house	□	□
Peru	■	■	In-house	In-house	□	□
Poland	■	■	In-house	In-house	□	□
Portugal	■	■	In-house	In-house	■	■
Romania	■	■	In-house	In-house	□	□
Russia						
Singapore	■	■	In-house	In-house	□	□
Slovak Republic	■	■	In-house	In-house	■	■
Slovenia						
South Africa	■	■	In-house	In-house	□	□
Spain	■	■	In-house	In-house	■	■
Sweden	■	■	In-house	In-house	■	■
Switzerland	■	■	In-house	In-house	□	□
Thailand	■	■	In-house	In-house	□	□
Turkey						
United Kingdom	■	■	In-house	In-house	□	□
United States	■	■	D	Externally	D	■

StatLink  <http://dx.doi.org/10.1787/888933987898>

■ Yes

□ No

D: Data not available

1. Denmark: Data refers to the Anti-Fraud Unit in the Danish Tax Administration. The unit focuses on identifying national and international tax fraud and assist the police by assessing taxable income.

Table A.141. Voluntary disclosures

Jurisdiction	Voluntary disclosures									
	Administration has a voluntary disclosure regime/programme/mechanism		If yes,						Value of additional taxes, penalties and interest collected from voluntary disclosures (in thousands in local currency)	
	2016	2017	Power exists for the administration to reduce penalties		Power exists for the administration to reduce interest payments		No. of taxpayers making a voluntary disclosure		2016	2017
Argentina	<input type="checkbox"/>	<input 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"/>	8 896	5 541	975 000	776 000
Austria	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			7 742	7 251	3 395	3 821
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"/>	D	D	D	D
Brazil	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			637 554	861 652	D	D
Bulgaria	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			D	D	D	D
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"/>	19 502	18 739	D	D
Chile	<input type="checkbox"/>	<input type="checkbox"/>								
China (People's Republic of)	<input type="checkbox"/>	<input type="checkbox"/>								
Colombia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	3 801	9 917	534 518 070	1 816 795 933
Costa Rica	<input type="checkbox"/>	<input type="checkbox"/>								
Croatia	<input type="checkbox"/>	<input type="checkbox"/>								
Cyprus	<input type="checkbox"/>	<input 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"/>	D	D	D	D
Denmark	<input type="checkbox"/>	<input type="checkbox"/>								
Estonia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			D	D	D	D
Finland	<input type="checkbox"/>	<input type="checkbox"/>								
France	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			4 300	4 350	2 470 000	1 310 000
Georgia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	84 565	89 757	D	D
Germany	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			D	D	D	D
Greece	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>				144 963		795 323
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"/>	17	8	22 109	70 606
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"/>	879 255	947 317	D	D
Iceland	<input type="checkbox"/>	<input type="checkbox"/>								

Table A.141. Voluntary disclosures (continued)

Jurisdiction	Voluntary disclosures									
	Administration has a voluntary disclosure regime/programme/mechanism		If yes,						Value of additional taxes, penalties and interest collected from voluntary disclosures (in thousands in local currency)	
			Power exists for the administration to reduce penalties		Power exists for the administration to reduce interest payments		No. of taxpayers making a voluntary disclosure			
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
India	<input type="checkbox"/>	<input type="checkbox"/>								
Indonesia	■	■	■	■	■	■	615 881	387 268	103 040 000 000	12 192 889 874
Ireland	■	■	■	■			D	D	D	D
Israel	■	■	■	■			2 189	1 292	412 286	86 930
Italy	■	<input type="checkbox"/>	■		■		D		D	
Japan	■	■	■	■			D	D	D	D
Kenya	■	■	■	■	■	■	D	D	D	D
Korea	<input type="checkbox"/>	<input type="checkbox"/>								
Latvia	■	■	■	■	■	■	1 609	1 089	35 093	23 648
Lithuania	■	■	■	■	■	■	D	D	D	D
Luxembourg ¹	■	■					221	68	30 636	5 691
Malaysia	■	■	■	■			116	1 597	D	D
Malta	■	■	■	■	■	■	295	360	8 850	7 500
Mexico	<input type="checkbox"/>	<input type="checkbox"/>								
Morocco	■	■	■	■	■	■	12 884	9 876	508 777	1 050 103
Netherlands	■	■	■	■			1 211	1 260	154 000	57 000
New Zealand	■	■	■	■	■	■	1 582	1 851	137 744	143 768
Norway	■	■	■	■			515	924	D	D
Peru	<input type="checkbox"/>	■		■		■		7 766		1 136 000
Poland	<input type="checkbox"/>	<input type="checkbox"/>								
Portugal	■	■	■	■			760 827	908 093	47 960	49 318
Romania	<input type="checkbox"/>	<input type="checkbox"/>								
Russia	■	■					D	D	D	D
Singapore	■	■	■	■			857	589	D	D

Table A.141. Voluntary disclosures (continued)

Jurisdiction	Voluntary disclosures									
	Administration has a voluntary disclosure regime/programme/mechanism		If yes,						Value of additional taxes, penalties and interest collected from voluntary disclosures (in thousands in local currency)	
			Power exists for the administration to reduce penalties		Power exists for the administration to reduce interest payments		No. of taxpayers making a voluntary disclosure			
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Slovak Republic	<input type="checkbox"/>	<input type="checkbox"/>								
Slovenia	■	■	■	■	■	■	17 252	15 690	18 340	27 678
South Africa	■	■	■	■			1 937	1 771	2 189 650 978	2 733 230 116
Spain	<input type="checkbox"/>	<input type="checkbox"/>								
Sweden	■	■	■	■			1 575	1 115	212 000	422 000
Switzerland	■	■	■	■			D	D	D	D
Thailand	■	■	■	■	■	■	D	D	D	D
Turkey	■	■	■	■			D	D	D	D
United Kingdom	■	■	■	■			1 355	1 682	299 000	322 000
United States	■	■	■	■			D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933987917>

■ Yes

□ No

D: Data not available

1. Luxembourg: For direct taxes only.

Table A.142. Key aspects of the compliance focus – Approaches

Jurisdiction	Relative priorities of the administration's current compliance strategy – Approaches													
	Co-operative compliance		Leveraging compliance through tax intermediaries/ agents		Making third party data visible to taxpayers		Pre-assessment verification		Exchange of information		Tax compliance by design		Other approaches with high priority	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	M	M	M	M	M	M	M	M	H	H	M	M	□	□
Australia	H	H	H	H	H	H	L	L	H	H	M	M	□	□
Austria	H	H	L	L	H	H	M	M	H	H	M	M	□	□
Belgium	H	H	H	H	H	H	M	M	H	H	M	M	□	□
Brazil	H	H	H	H	H	H	H	H	H	H	L	L	□	□
Bulgaria	M	M	L	L	M	H	L	L	H	H	M	M	□	□
Canada	H	H	H	H	H	H	M	M	H	H	H	H	■	■
Chile	H	H	M	M	H	H	H	H	M	M	H	H	■	■
China (People's Republic of)	H	H	M	M	L	L	H	H	M	M	M	M	□	□
Colombia	L	M	L	L	H	H	L	L	H	H	M	M	□	□
Costa Rica	M	M	M	M	M	M	M	M	H	H	M	M	□	□
Croatia	M	M	L	L	H	H	M	M	H	H	M	M	□	□
Cyprus	H	H	H	H	M	M	M	M	M	M	H	H	□	□
Czech Republic	M	M	M	M	H	H	H	H	H	H	H	H	□	□
Denmark	M	M	M	M	H	H	L	L	H	H	H	H	□	□
Estonia	H	H	M	M	H	H	L	L	M	M	M	M	□	□
Finland	H	H	H	H	H	H	H	H	H	H	M	M	□	□
France	H	H	M	M	H	H	M	M	H	H	M	M	□	□
Georgia	H	H	L	L	M	M	H	H	H	H	H	H	□	□
Germany	M	M	M	M	M	M	H	H	L	L	L	L	□	□
Greece	L	L	M	M	H	H	H	H	H	H	H	H	□	□
Hong Kong (China)	M	M	M	M	M	M	M	M	M	M	L	L	□	□
Hungary	H	H	M	M	H	H	H	H	H	H	H	H	□	□
Iceland	L	L	M	M	H	H	H	H	H	H	L	L	□	□
India	M	M	M	M	M	M	H	H	H	H	M	M	□	□
Indonesia	M	M	M	M	H	H	M	M	H	H	H	H	□	□
Ireland	H	H	H	H	M	M	H	H	H	H	H	H	□	□
Israel	H	H	H	H	L	L	H	H	H	H	H	H	■	■
Italy	H	H	M	M	H	H	M	M	H	H	H	H	□	□
Japan	M	M	M	M	M	M	M	M	M	M	M	M	□	□
Kenya	M	M	H	M	L	M	M	H	H	H	H	M		
Korea	H	H	M	M	H	H	M	M	M	M	H	H	□	□
Latvia	H	H	L	L	M	M	M	M	H	H	H	H	□	□
Lithuania	H	H	L	L	H	H	H	H	H	H	H	H	□	□
Luxembourg	H	H	M	M	H	H	H	H	H	H	L	L	□	□
Malaysia	M	M	H	H	H	H	L	L	H	H	H	H	□	□
Malta	M	M	M	M	L	L	M	M	M	M	M	M	□	□

Table A.142. Key aspects of the compliance focus – Approaches (continued)

Jurisdiction	Relative priorities of the administration's current compliance strategy – Approaches													
	Co-operative compliance		Leveraging compliance through tax intermediaries/agents		Making third party data visible to taxpayers		Pre-assessment verification		Exchange of information		Tax compliance by design		Other approaches with high priority	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Mexico	M	M	M	M	H	H	H	H	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>
Morocco	H	H	H	H	H	H	H	H	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>
Netherlands	H	H	H	H	H	H	H	H	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>
New Zealand	H	H	H	H	M	M	L	L	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>
Norway	H	H	M	M	H	H	H	H	H	H	M	M	<input type="checkbox"/>	<input type="checkbox"/>
Peru	H	H	H	H	M	M	H	H	H	H	M	M	<input type="checkbox"/>	<input type="checkbox"/>
Poland	L	L	M	M	H	H	L	L	M	M	L	L	<input type="checkbox"/>	<input type="checkbox"/>
Portugal	M	M	M	M	H	H	M	M	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>
Romania	M	M	L	L	L	L	M	M	M	M	L	L	<input type="checkbox"/>	<input type="checkbox"/>
Russia	H	H	L	L	H	H	H	H	H	H	H	H	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Singapore	H	H	H	H	H	H	M	M	M	M	H	H	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Slovak Republic	H	H	M	M	L	L	L	L	H	H	L	L	<input type="checkbox"/>	<input type="checkbox"/>
Slovenia	M	M	L	L	L	L	H	H	H	H	L	L	<input type="checkbox"/>	<input type="checkbox"/>
South Africa	L	L	M	M	H	H	H	H	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>
Spain	H	H	H	H	H	H	L	L	M	M	L	L	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Sweden	L	L	L	L	H	H	L	L	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>
Switzerland	M	M	L	L	L	L	L	L	M	M	M	M	<input type="checkbox"/>	<input type="checkbox"/>
Thailand	H	H	L	L	L	L	L	L	M	M	L	L	<input type="checkbox"/>	<input type="checkbox"/>
Turkey	M	M	L	L	M	M	M	M	M	M	M	M	<input type="checkbox"/>	<input type="checkbox"/>
United Kingdom	H	H	H	H	M	M	L	L	M	M	H	H	<input type="checkbox"/>	<input type="checkbox"/>
United States	H	H	H	H	H	H	H	H	H	H	H	H	<input type="checkbox"/>	<input type="checkbox"/>


StatLink  <http://dx.doi.org/10.1787/888933987936>**H:** High priority**M:** Medium priority**L:** Low priority Yes No

Table A.143. Key aspects of the compliance focus – Focus areas – Part 1

Jurisdiction	Relative priorities of the administration's current compliance strategy – Focus areas													
	Base erosion and profit shifting		Aggressive domestic tax avoidance/schemes		VAT fraud (including VAT refund fraud)		Identity fraud		Underground/cash economy		Amortisation of goodwill		Preferential tax regimes/incentives	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	H	H	H	H	H	H	H	H	H	H	L	L	M	M
Australia	H	H	H	H	H	H	H	H	H	H	L	L	H	H
Austria	H	H	H	H	H	H	H	H	H	H	M	M	M	M
Belgium	L	L	L	L	L	L	L	L	L	L	L	L	L	L
Brazil	H	H	H	H	M	M	M	M	M	M	H	H	H	H
Bulgaria	M	M	H	H	H	H	M	M	H	H	M	M	M	M
Canada	H	H	H	H	H	H	H	H	H	H	M	M	M	M
Chile	H	H	H	H	H	H	M	M	M	M	M	M	M	M
China (People's Republic of)	H	H	H	H	H	H	H	H	L	L	L	L	M	M
Colombia	H	H	H	H	H	H	L	L	M	H	L	L	L	M
Costa Rica	M	M	M	M	M	H	M	M	M	M	M	M	M	M
Croatia	H	H	M	M	H	H	H	H	H	H	H	H	M	M
Cyprus	H	H	H	H	H	H	H	H	H	H	M	M	M	M
Czech Republic	H	H	M	M	H	H	H	H	M	M	L	L	L	L
Denmark	H	H	H	H	H	H	M	M	H	H	M	M	L	L
Estonia	M	M	H	H	H	H	L	L	H	H	L	L	L	L
Finland	H	H	H	H	H	H	H	H	H	H	L	L	M	M
France	H	H	H	H	H	H	M	M	H	H	L	L	M	M
Georgia	H	H	H	H	H	H	H	H	H	H	L	L	M	M
Germany	H	H	H	H	H	H	H	H	H	H	M	M	H	H
Greece	H	H	H	H	H	H	H	H	H	H	H	H	H	H
Hong Kong (China)	M	M	H	H	L	L	M	M	H	H	L	L	M	M
Hungary	H	H	H	H	H	H	M	M	H	H	M	M	H	H
Iceland	M	M	M	M	M	M	L	L	L	L	L	L	L	L
India	H	H	H	H	L	L	M	M	H	H	L	L	M	M
Indonesia	H	H	H	H	H	H	H	H	M	M	L	L	H	H
Ireland	H	H	H	H	H	H	H	H	H	H	H	H	H	H
Israel	H	H	H	H	H	H	M	M	H	H	M	M	M	M
Italy	H	H	H	H	H	H	L	L	H	H	L	L	H	H
Japan	M	M	M	M	M	M	M	M	M	M	M	M	M	M
Kenya	H	H	H	H	H	H	H	H	H	H	M	M	H	H
Korea	H	H	H	H	H	H	L	L	M	M	M	M	L	L
Latvia	M	M	M	M	H	H	M	M	H	H	L	L	M	M
Lithuania	H	H	H	H	H	H	M	M	H	H	M	M	M	M
Luxembourg	H	H	H	H	H	H	H	H	M	M	M	M	M	M
Malaysia	H	H	H	H	L	L	L	L	M	M	L	L	M	M
Malta	M	M	M	M	H	H	L	L	M	M	M	M	M	M
Mexico	H	H	H	H	H	H	H	H	H	H	M	M	M	M

Table A.143. Key aspects of the compliance focus – Focus areas – Part 1 (continued)

Jurisdiction	Relative priorities of the administration's current compliance strategy – Focus areas													
	Base erosion and profit shifting		Aggressive domestic tax avoidance/schemes		VAT fraud (including VAT refund fraud)		Identity fraud		Underground/cash economy		Amortisation of goodwill		Preferential tax regimes/incentives	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	H	H	M	M	H	H	H	H	H	H	M	M	H	H
Netherlands	H	H	M	M	H	H	M	M	L	L	L	L	M	M
New Zealand	H	H	H	H	H	H	H	H	H	H	L	L	H	H
Norway	H	H	H	H	M	M	H	H	M	M	L	L	M	M
Peru	H	H	H	H	H	H	L	L	M	M	L	L	M	M
Poland	M	M	M	M	H	H	L	L	H	H	L	L	L	L
Portugal	H	H	H	H	H	H	M	M	H	H	M	M	H	H
Romania	H	H	H	H	H	H	M	M	M	M	M	M	M	M
Russia	H	H	H	H	H	H	H	H	H	H	M	M	H	H
Singapore	M	M	H	H	H	H	L	L	M	M	L	L	L	L
Slovak Republic	H	H	H	H	H	H	H	H	H	H	L	L	L	L
Slovenia	H	H	L	L	H	H	L	L	H	H	L	L	M	M
South Africa	H	H	H	H	H	H	L	L	L	L	L	L	L	L
Spain	M	M	H	H	H	H	L	L	H	H	L	L	M	M
Sweden	H	H	H	H	H	H	H	H	H	H	L	L	L	L
Switzerland	M	M	M	M	M	M	L	L	M	M	L	L	H	H
Thailand	H	H	M	M	H	H	M	M	M	M	L	L	M	M
Turkey	H	H	M	M	H	H	M	M	H	H	L	L	M	M
United Kingdom	H	H	H	H	H	H	L	L	H	H	M	M	M	M
United States	H	H	H	H	L	L	H	H	H	H	H	H	H	H



StatLink  <http://dx.doi.org/10.1787/888933987955>**H:** High priority**M:** Medium priority**L:** Low priority

Table A.144. Key aspects of the compliance focus – Focus areas – Part 2

Jurisdiction	Relative priorities of the administration's current compliance strategy – Focus areas									
	Transactions with tax havens		High Net Wealth Individuals		Research and development tax credits		E-commerce		Other focus areas with high priority	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	H	H	H	H	L	L	M	M	■	■
Australia	M	M	H	H	H	H	M	M	■	■
Austria	M	M	H	H	M	M	H	H	□	□
Belgium	L	L	L	L	L	L	M	M	□	□
Brazil	H	H	H	H	H	H	M	M	□	□
Bulgaria	H	H	H	H	M	M	H	H	□	□
Canada	H	H	H	H	H	H	H	H	■	■
Chile	M	M	M	M	M	M	M	M	□	□
China (People's Republic of)	H	H	L	L	H	H	L	L	□	□
Colombia	H	M	M	L	L	L	H	H	□	□
Costa Rica	M	H	M	M	M	M	M	M	□	□
Croatia	M	M	M	M	M	M	H	H	□	□
Cyprus	M	M	M	M	M	M	H	H	□	□
Czech Republic	H	H	L	L	H	H	M	H	□	□
Denmark	H	H	L	L	L	L	M	M	□	□
Estonia	L	L	L	L	L	L	H	H	□	□
Finland	H	H	H	H	M	M	M	M	□	□
France	H	H	M	M	M	M	H	H	□	□
Georgia	H	H	H	H	M	M	L	L	□	□
Germany	H	H	H	H	M	M	H	H	□	□
Greece	H	H	H	H	M	M	H	H	□	□
Hong Kong (China)	H	H	L	L	L	L	M	M	□	□
Hungary	H	H	M	M	H	H	H	H	□	□
Iceland	H	H	M	M	L	L	L	L	□	□
India	H	H	H	H	M	M	H	H	□	□
Indonesia	H	H	H	H	L	L	H	H	■	■
Ireland	H	H	H	H	H	H	H	H	□	□
Israel	H	H	M	M	M	M	M	M	■	■
Italy	M	M	H	H	M	M	M	M	□	□
Japan	M	M	M	M	M	M	M	M	□	□
Kenya	M	H	H	H	H	M	H	H		
Korea	H	H	H	H	M	M	H	H	□	□
Latvia	M	M	L	L	M	M	M	H	■	■
Lithuania	H	H	H	H	M	M	H	H	□	□
Luxembourg	H	H	L	L	M	M	H	H	□	□
Malaysia	M	M	H	H	H	H	H	H	□	□
Malta	H	H	H	H	M	M	M	M	□	□
Mexico	H	H	H	H	M	H	H	H	■	■

Table A.144. Key aspects of the compliance focus – Focus areas – Part 2 (continued)

Jurisdiction	Relative priorities of the administration's current compliance strategy – Focus areas									
	Transactions with tax havens		High Net Wealth Individuals		Research and development tax credits		E-commerce		Other focus areas with high priority	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	H	H	H	H	L	L	L	L	□	□
Netherlands	H	H	H	H	M	M	H	H	■	■
New Zealand	H	H	H	H	L	L	H	H	■	■
Norway	H	H	M	M	H	H	M	M	□	□
Peru	M	M	H	H	M	M	L	L	□	□
Poland	L	L	L	L	M	M	M	M	□	□
Portugal	H	H	H	H	M	M	M	M	□	□
Romania	H	H	H	H	L	L	M	M	□	□
Russia	H	H	M	M	H	H	H	H	□	□
Singapore	M	M	M	M	H	H	H	H	□	□
Slovak Republic	H	H	L	L	L	L	H	H	□	□
Slovenia	H	H	M	M	H	H	L	L	□	□
South Africa	L	L	H	H	M	M	L	L	□	□
Spain	H	H	H	H	L	L	H	H	■	■
Sweden	H	H	M	M	L	L	M	M	□	□
Switzerland	M	M	L	L	M	M	M	M	□	□
Thailand	L	L	L	M	H	L	H	L	□	□
Turkey	M	M	L	L	L	L	H	H	□	□
United Kingdom	H	H	H	H	M	M	H	H	□	□
United States	H	H	H	H	H	H	H	H	□	□

StatLink  <http://dx.doi.org/10.1787/888933987974>**H:** High priority**M:** Medium priority**L:** Low priority

■ Yes

□ No

Table A.145. Initiatives targeted at influencing taxpayer behaviour

		Initiatives targeted at influencing taxpayer behaviour															
		If yes,															
		Initiatives to influence taxpayer behaviour															
Jurisdiction	Administration undertakes specific initiatives to influence taxpayer behaviour	Administration has created a behavioural insights unit/team		Media campaigns		Direct contact channels		Tax educational programmes at schools/universities		Combination of rewards and punishments		General and/or specific anti-abuse rules		Requiring use of electronic invoice and/or payment systems		Other means	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
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	■	■	□	□	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.145. Initiatives targeted at influencing taxpayer behaviour (continued)

Jurisdiction	Initiatives targeted at influencing taxpayer behaviour																	
	Administration undertakes specific initiatives to influence taxpayer behaviour		If yes,															
			Administration has created a behavioural insights unit/team		Initiatives to influence taxpayer behaviour													
					Media campaigns		Direct contact channels		Tax educational programmes at schools/universities		Combination of rewards and punishments		General and/or specific anti-abuse rules		Requiring use of electronic invoice and/or payment systems		Other means	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Iceland	<input type="checkbox"/>	<input type="checkbox"/>																
India	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Indonesia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Ireland	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■	■				■	■	■				■
Israel	<input type="checkbox"/>	<input type="checkbox"/>																
Italy	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■	■	■	■					■	■		
Japan	■	■	■	■	■	■	■	■	■	■					■	■	■	■
Kenya	■	■	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D	D
Korea	<input type="checkbox"/>	<input type="checkbox"/>																
Latvia	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■	■	■	■	■	■	■	■	■			
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Luxembourg	■	■	<input type="checkbox"/>	<input type="checkbox"/>			■	■										
Malaysia	■	■	■	■	■	■	■	■	■	■			■	■			■	■
Malta	■	■	<input type="checkbox"/>	■	■	■	■	■					■	■	■	■		
Mexico	■	■	■	■	■	■	■	■							■	■		
Morocco	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■	■		■	■	■	■	■	■	■		
Netherlands	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■	■	■	■					■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■			■	■				
Norway	■	■	■	■	■	■	■	■	■	■	■	■					■	■
Peru	■	■	■	■	■	■	■	■	■	■	■	■			■	■		
Poland	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■	■	■	■							■	■
Portugal	■	■	■	■			■	■	■	■			■	■	■	■		

Table A.145. Initiatives targeted at influencing taxpayer behaviour (continued)

Jurisdiction	Initiatives targeted at influencing taxpayer behaviour																		
	Administration undertakes specific initiatives to influence taxpayer behaviour		If yes,																
			Administration has created a behavioural insights unit/team		Initiatives to influence taxpayer behaviour														
					Media campaigns		Direct contact channels		Tax educational programmes at schools/universities		Combination of rewards and punishments		General and/or specific anti-abuse rules		Requiring use of electronic invoice and/or payment systems		Other means		
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017		
Romania	<input type="checkbox"/>	<input type="checkbox"/>																	
Russia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Singapore	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■			
Slovak Republic	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■	■	■	■					■	■			
Slovenia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■			
South Africa	<input type="checkbox"/>	<input type="checkbox"/>																	
Spain	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■	■	■	■			■	■	■	■	■	■	■
Sweden	<input type="checkbox"/>	<input type="checkbox"/>																	
Switzerland	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■	■	■	■					■	■			
Thailand	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■			■	■	■	■	■	■					
Turkey	■	■	■	■	■	■	■	■	■	■							■	■	
United Kingdom	■	■	■	■	■	■	■	■	■	■			■	■			■	■	
United States	D	■		■		■		■		■		■							■

StatLink  <http://dx.doi.org/10.1787/888933987993>

■ Yes

 No


D: Data not available

Table A.146. Tax gap

Jurisdiction	Periodic tax gap estimates by tax type															
	Personal income tax				Corporate income tax				Value added tax				Other			
	Produce		Publish		Produce		Publish		Produce		Publish		Produce		Publish	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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.146. Tax gap (continued)

Jurisdiction	Periodic tax gap estimates by tax type															
	Personal income tax				Corporate income tax				Value added tax				Other			
	Produce		Publish		Produce		Publish		Produce		Publish		Produce		Publish	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		
Netherlands ¹	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
New Zealand	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		
Norway	■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Peru	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>
Poland	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>		
Portugal	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		
Romania	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	<input type="checkbox"/>	<input type="checkbox"/>
Russia	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	<input type="checkbox"/>	<input type="checkbox"/>
Singapore	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Slovak Republic	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		
Slovenia	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			■	■	■	■	<input type="checkbox"/>	<input type="checkbox"/>		
South Africa	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	<input type="checkbox"/>	<input type="checkbox"/>	■	■	<input type="checkbox"/>	<input type="checkbox"/>
Spain	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		
Sweden	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		
Switzerland	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		
Thailand	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			■	■	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Turkey	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■		■	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	■		■

StatLink  <http://dx.doi.org/10.1787/888933988012>

■ Yes

□ No

1. Netherlands: The tax administration only estimates and publishes the results of random (desk) audit samples (part of the tax gap) for private individuals and SME. Publications do not specify results per tax type.

Table A.147. Electronic invoicing – Existence of a system and selected features

Jurisdiction	Electronic invoicing															
	Electronic invoice system with defined standards in place for tax purposes		If yes, selected features of the electronic invoice system													
			All taxpayers have to submit electronic invoices		Invoices are sent to the administration digitally		All invoices must be submitted by taxpayers required to submit		Invoices submitted periodically		Invoices submitted for approval by administration as part of transaction		Invoices submitted after validation by entity other than administration		Other characteristics	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
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	□	□														

Electronic invoicing																
Jurisdiction	Electronic invoice system with defined standards in place for tax purposes		If yes, selected features of the electronic invoice system													
			All taxpayers have to submit electronic invoices		Invoices are sent to the administration digitally		All invoices must be submitted by taxpayers required to submit		Invoices submitted periodically		Invoices submitted for approval by administration as part of transaction		Invoices submitted after validation by entity other than administration		Other characteristics	
			2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
India	<input type="checkbox"/>	<input type="checkbox"/>														
Indonesia	■	■	■	■	■	■	■	■	■	■	■	■				
Ireland	<input type="checkbox"/>	<input type="checkbox"/>														
Israel	<input type="checkbox"/>	<input type="checkbox"/>														
Italy	■	■			■	■	■	■	■	■	■	■				
Japan	<input type="checkbox"/>	<input type="checkbox"/>														
Kenya	D	D														
Korea	■	■			■	■	■	■								
Latvia	<input type="checkbox"/>	<input type="checkbox"/>														
Lithuania	<input type="checkbox"/>	■				■				■		■				
Luxembourg	<input type="checkbox"/>	<input type="checkbox"/>														
Malaysia	<input type="checkbox"/>	<input type="checkbox"/>														
Malta	<input type="checkbox"/>	<input type="checkbox"/>														
Mexico	■	■	■	■	■	■		■	■	■	■	■	■			
Morocco	<input type="checkbox"/>	<input type="checkbox"/>														
Netherlands	<input type="checkbox"/>	<input type="checkbox"/>														
New Zealand	<input type="checkbox"/>	<input type="checkbox"/>														
Norway	<input type="checkbox"/>	<input type="checkbox"/>														
Peru	■	■			■	■	■	■	■	■	■	■	■	■		
Poland	<input type="checkbox"/>	<input type="checkbox"/>														
Portugal	■	■	■	■	■	■	■	■	■	■						
Romania	<input type="checkbox"/>	<input type="checkbox"/>														
Russia	■	■												■	■	
Singapore	<input type="checkbox"/>	<input type="checkbox"/>														
Slovak Republic	■	■					■	■								

Table A.147. Electronic invoicing – Existence of a system and selected features (continued)

Jurisdiction	Electronic invoicing															
	Electronic invoice system with defined standards in place for tax purposes		If yes, selected features of the electronic invoice system													
			All taxpayers have to submit electronic invoices		Invoices are sent to the administration digitally		All invoices must be submitted by taxpayers required to submit		Invoices submitted periodically		Invoices submitted for approval by administration as part of transaction		Invoices submitted after validation by entity other than administration		Other characteristics	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Slovenia	■	■			■	■	■	■				■	■			
South Africa	□	□														
Spain	■	■													■	■
Sweden	□	□														
Switzerland	□	□														
Thailand	■	■			■	■	■	■	■	■						
Turkey	■	■			■	■			■	■						
United Kingdom	□	□														
United States	D	□														

StatLink  <http://dx.doi.org/10.1787/888933988031>

- Yes
□ No


D: Data not available

Table A.148. Electronic invoicing – Required information, submission frequency, and systems in planning

Jurisdiction	Electronic invoicing					
	Taxpayers required to submit electronic invoices periodically must submit all or some elements of invoice information		Frequency of submission of electronic invoices that are submitted for approval to the administration		Electronic invoicing system with defined standards in planning (where it does not exist)	
	2016	2017	2016	2017	2016	2017
Argentina			OF	OF		
Australia					<input type="checkbox"/>	<input type="checkbox"/>
Austria					<input type="checkbox"/>	<input type="checkbox"/>
Belgium					■	■
Brazil	All	All				
Bulgaria					■	■
Canada					<input type="checkbox"/>	<input type="checkbox"/>
Chile						
China (People's Republic of)	All	All				
Colombia		All				
Costa Rica					■	■
Croatia						
Cyprus					<input type="checkbox"/>	<input type="checkbox"/>
Czech Republic					<input type="checkbox"/>	<input type="checkbox"/>
Denmark					<input type="checkbox"/>	<input type="checkbox"/>
Estonia					<input type="checkbox"/>	<input type="checkbox"/>
Finland					■	■
France						
Georgia	All	All				
Germany					<input type="checkbox"/>	<input type="checkbox"/>
Greece					<input type="checkbox"/>	■
Hong Kong (China)					<input type="checkbox"/>	<input type="checkbox"/>
Hungary					■	■
Iceland					■	■
India					<input type="checkbox"/>	<input type="checkbox"/>
Indonesia	All	All	M	M		
Ireland					<input type="checkbox"/>	<input type="checkbox"/>
Israel					■	■
Italy	All	All	OF	OF		
Japan					<input type="checkbox"/>	<input type="checkbox"/>
Kenya						
Korea						
Latvia					■	■
Lithuania		Some		M and OF	■	
Luxembourg					<input type="checkbox"/>	<input type="checkbox"/>
Malaysia					<input type="checkbox"/>	<input type="checkbox"/>
Malta					■	■
Mexico	All	All	M	M		

Table A.148. Electronic invoicing – Required information, submission frequency, and systems in planning
(continued)

Jurisdiction	Electronic invoicing					
	Taxpayers required to submit electronic invoices periodically must submit all or some elements of invoice information		Frequency of submission of electronic invoices that are submitted for approval to the administration		Electronic invoicing system with defined standards in planning (where it does not exist)	
	2016	2017	2016	2017	2016	2017
Morocco					■	■
Netherlands					□	□
New Zealand					□	□
Norway					□	□
Peru	All	All	OF	OF		
Poland					■	■
Portugal	Some	Some				
Romania					■	■
Russia						
Singapore					□	□
Slovak Republic						
Slovenia			OF	OF		
South Africa					□	□
Spain						
Sweden					□	□
Switzerland					□	□
Thailand	Some	Some				
Turkey	All	All				
United Kingdom					□	□
United States						□

StatLink  <http://dx.doi.org/10.1787/888933988050>

■ Yes

□ No

M: Monthly

Q: Quarterly

A: Annually

OF: Other frequency

H: Hourly


D: Daily

Table A.149. Electronic invoicing – Usage

Jurisdiction	Where an electronic invoicing system with defined standards for tax purposes is in place, is it used to...																
	Monitor compliance		If yes, for which tax types						To prepare pre-filled returns		If yes, for which tax types						
			VAT		CIT		PIT				VAT		CIT		PIT		For other purposes
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
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.149. Electronic invoicing – Usage (continued)

Jurisdiction	Where an electronic invoicing system with defined standards for tax purposes is in place, is it used to...																
	Monitor compliance		If yes, for which tax types						To prepare pre-filled returns		If yes, for which tax types						
			VAT		CIT		PIT				VAT		CIT		PIT		For other purposes
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco																	
Netherlands																	
New Zealand																	
Norway																	
Peru	■	■	■	■	■	■		■	■					■	■	■	■
Poland																	
Portugal	■	■	■	■			■	■	■	■				■	■	□	□
Romania																	
Russia	■	■	■	■				□	□							□	□
Singapore																	
Slovak Republic	□	□						□	□							□	□
Slovenia	■	■	■	■	■	■	■	■	■	□	□					■	■
South Africa																	
Spain	■	■	■	■				□	□							■	■
Sweden																	
Switzerland																	
Thailand	■	■	■	■	■	■	■	□	□							□	□
Turkey	□	□						□	□							□	□
United Kingdom																	
United States																	

StatLink  <http://dx.doi.org/10.1787/888933988069>

■ Yes

□ No

Table A.150. Co-operative compliance – Existence and nature of the model


Jurisdiction	Co-operative compliance approach for large taxpayers				Nature of the co-operative compliance model							
	Approach planned/ present		Status of the approach		Treatment based on enhanced relationship, no formalised procedure		Participation based on a formal agreement (such as a covenant)		Participation based on specific regulation/legal framework		Other nature	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	■	■	Planning	Planning	■	■						
Australia	■	■	In place	In place			■	■				
Austria	■	■	In place	In place					■	■		
Belgium ¹	■	■	Planning	Planning			■	■				
Brazil	■	■	Implementing	Implementing					■	■		
Bulgaria	□	□										
Canada	□	□										
Chile	□	□										
China (People's Republic of)	■	■	Implementing	Implementing					■	■		
Colombia	□	□										
Costa Rica	□	□										
Croatia	■	■	In place	In place			■	■	■	■		
Cyprus	■	■	Implementing	Implementing	■	■						
Czech Republic	□	□										
Denmark	■	■	In place	In place			■	■				
Estonia	□	□										
Finland	■	■	In place	In place			■	■				
France	■	■	Implementing	Implementing			■	■				
Georgia	□	□										
Germany	□	□										
Greece	□	□										
Hong Kong (China)	□	□										
Hungary ¹	■	■	Planning	Planning								
Iceland	□	□										
India	□	□										
Indonesia	■	■	Implementing	Implementing	■	■						

Table A.150. Co-operative compliance – Existence and nature of the model (continued)

Jurisdiction	Co-operative compliance approach for large taxpayers				Nature of the co-operative compliance model							
	Approach planned/ present		Status of the approach		Treatment based on enhanced relationship, no formalised procedure		Participation based on a formal agreement (such as a covenant)		Participation based on specific regulation/legal framework		Other nature	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland	■	■	In place	In place	■			■				
Israel	□	□										
Italy	■	■	In place	In place					■	■		
Japan	■	■	In place	In place							■	■
Kenya	□	□										
Korea	■	■	In place	In place			■	■				
Latvia	■	■	In place	In place	■	■	■	■	■	■		
Lithuania	■	■	Implementing	Implementing	■	■						
Luxembourg	□	□										
Malaysia	□	□										
Malta	■	■	Planning	Planning					■	■		
Mexico	■	■	Implementing	Implementing	■	■						
Morocco	■	■	In place	In place					■	■		
Netherlands	■	■	In place	In place			■	■				
New Zealand	■	■	In place	In place	■	■	■	■				
Norway	■	■	In place	In place			■	■				
Peru	■	■	Planning	Planning	■	■						
Poland	□	□										
Portugal	■	■	Implementing	Implementing	■	■						
Romania	□	□										
Russia	■	■	In place	In place					■	■		
Singapore	■	■	In place	In place	■	■	■	■				
Slovak Republic	■	■	Planning	Planning	■	■			■	■		
Slovenia	■	■	In place	In place					■	■		
South Africa	■	■	Planning	Planning			■	■			■	■

Table A.150. Co-operative compliance – Existence and nature of the model (continued)

Jurisdiction	Co-operative compliance approach for large taxpayers				Nature of the co-operative compliance model							
	Approach planned/ present		Status of the approach		Treatment based on enhanced relationship, no formalised procedure		Participation based on a formal agreement (such as a covenant)		Participation based on specific regulation/legal framework		Other nature	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Spain	■	■	In place	In place			■	■				
Sweden	■	■	In place	In place			■	■				
Switzerland	■	■	In place	In place	■	■						
Thailand	□	□										
Turkey	□	□										
United Kingdom	■	■	In place	In place	■	■						
United States	■	■	In place	In place			■	■				

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- Yes
□ No

1. Belgium, Hungary: Parameters of the co-operative compliance programme are not yet determined.

Table A.151. Co-operative compliance – Participation and specific features of the approach

Jurisdiction	No. of participants				Co-operative compliance programme entails...									
	Actual no. of large businesses that participate		Potential no. of large businesses that could participate		Disclosure of relevant tax issues by the taxpayer on a real-time basis		Real-time solving of relevant tax issue, i.e. before filing		Transparency from the side of the administration on audit plan, etc.		More certainty on tax position for the taxpayer by working in real time		Other features	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	D	D	D	D					■	■	■	■		
Australia	143	128	250	234	■	■	■	■	■	■	■	■		
Austria	13	13	D	D	■	■	■	■	■	■	■	■		
Belgium ¹	0	0	17 007	17 007										
Brazil	9 427	8 885	9 427	8 885	■	■	■	■			■	■	■	■
Bulgaria														
Canada														
Chile														
China (People's Republic of)	1 062	1 062	988	988	■	■	■	■			■	■		
Colombia														
Costa Rica														
Croatia	3	4	5	5	■	■	■	■	■	■	■	■		
Cyprus	257	257	0	503	■	■	■	■					■	■
Czech Republic														
Denmark	29	29	100	100	■	■	■	■	■	■	■	■		
Estonia														
Finland	11	17	3 000	3 000	■	■	■	■	■	■	■	■		
France	25	25	10 000	10 000	■	■	■	■	■	■	■	■		
Georgia														
Germany														
Greece														
Hong Kong (China)														
Hungary ¹	D	D	D	D										
Iceland														
India														
Indonesia	D	D	D	D	■	■								

Table A.151. Co-operative compliance – Participation and specific features of the approach (continued)

Jurisdiction	No. of participants				Co-operative compliance programme entails...									
	Actual no. of large businesses that participate		Potential no. of large businesses that could participate		Disclosure of relevant tax issues by the taxpayer on a real-time basis		Real-time solving of relevant tax issue, i.e. before filing		Transparency from the side of the administration on audit plan, etc.		More certainty on tax position for the taxpayer by working in real time		Other features	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Ireland	D	57	D	408	■	■	■	■	■	■	■	■		
Israel														
Italy	5	10	74	74	■	■	■	■	■	■	■	■	■	■
Japan ²	D	D	500	500									■	■
Kenya														
Korea	D	D	D	D							■	■		
Latvia	70	76	70	76	■	■	■	■	■	■	■	■	■	■
Lithuania	36	26	458	513			■	■			■	■		
Luxembourg														
Malaysia														
Malta	20	20	100	100					■	■				
Mexico	0	0	0	0		■						■	■	■
Morocco	53	53	103	103									■	■
Netherlands	1 954	1 915	8 500	8 600	■	■	■	■	■	■	■	■	■	■
New Zealand	59	59	100	100	■	■	■	■	■	■	■	■		
Norway	20	20	20	20	■	■	■	■			■	■		
Peru	2 268	1 636	0	0	■	■					■	■		
Poland														
Portugal	413	416	648	795	■		■	■			■	■		
Romania														
Russia	7	21	7	1 886	■	■	■	■	■	■	■	■	■	■
Singapore	D	D	D	D	■	■	■	■	■	■	■	■		
Slovak Republic	5	5	D	D			■	■	■	■				
Slovenia	6	7	100	100	■	■	■	■	■	■	■	■	■	■
South Africa	D	D	D	D									■	■

Table A.151. Co-operative compliance – Participation and specific features of the approach (continued)

Jurisdiction	No. of participants				Co-operative compliance programme entails...									
	Actual no. of large businesses that participate		Potential no. of large businesses that could participate		Disclosure of relevant tax issues by the taxpayer on a real-time basis		Real-time solving of relevant tax issue, i.e. before filing		Transparency from the side of the administration on audit plan, etc.		More certainty on tax position for the taxpayer by working in real time		Other features	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Spain	122	130	D	D	■	■					■	■	■	■
Sweden	5	5	1 000	1 000	■	■	■	■	■	■	■	■		
Switzerland	D	D	D	D	■	■	■	■	■	■	■	■		
Thailand														
Turkey														
United Kingdom	2 000	2 100	2 000	2 100	■	■	■	■	■	■	■	■		
United States	D	183	D	D	■	■	■	■	■	■	■	■		

StatLink  <http://dx.doi.org/10.1787/888933988107>

■ Yes

□ No

D: Data not available


1. Belgium, Hungary: Parameters of the co-operative compliance programme are not yet determined.
2. Japan: Potential number of large businesses is estimated.

Table A.152. Co-operative compliance – Requirements for participation

Jurisdiction	Requirements for participation in the co-operative compliance programme									
	Participants need to commit on broad level		Pending issues need to be solved		Taxpayers need to have a tax control framework in place		Taxpayers should have no payment arrears		Other requirements	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	■	■							■	■
Australia					■	■				
Austria	■	■	■	■	■	■	■	■		
Belgium ¹										
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 ¹										
Iceland										
India										
Indonesia	■	■								
Ireland	■	■								
Israel										
Italy	■	■			■	■			■	■
Japan	■	■								
Kenya										
Korea			■	■						
Latvia	■	■	■	■	■	■	■	■	■	■
Lithuania			■	■						
Luxembourg										
Malaysia										
Malta			■	■						
Mexico	■	■	■	■						

Table A.152. Co-operative compliance – Requirements for participation (continued)

Jurisdiction	Requirements for participation in the co-operative compliance programme									
	Participants need to commit on broad level		Pending issues need to be solved		Taxpayers need to have a tax control framework in place		Taxpayers should have no payment arrears		Other requirements	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	■	■	■	■	■	■	■	■		
Netherlands	■	■	■	■	■	■	■	■		
New Zealand	■	■	■	■	■	■			■	■
Norway					■	■				
Peru	■	■								
Poland										
Portugal	■	■	■	■	■	■	■	■		
Romania										
Russia	■	■	■	■	■	■				
Singapore	■	■			■	■	■	■	■	■
Slovak Republic									■	■
Slovenia	■	■	■	■	■	■	■	■	■	■
South Africa									■	■
Spain	■	■								
Sweden	■	■								
Switzerland									■	■
Thailand										
Turkey										
United Kingdom									■	■
United States	■	■			■	■			■	■

StatLink  <http://dx.doi.org/10.1787/888933988126>

- Yes
□ No

1. Belgium, Hungary: Parameters of the co-operative compliance programme are not yet determined.

Table A.153. Use of third party data – Part 1


Jurisdiction	Use of computer-based information systems for processing data received in respect of...													
	Employer wage and salary information		Financial institutions (e.g. interest, dividends, balances etc.)		Other government agencies		International exchange		Insurance companies		Immovable property sales		Online trading	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■	■	■	■	■	■	■	■	■	■	□	□

Table A.153. Use of third party data – Part 1 (continued)

Jurisdiction	Use of computer-based information systems for processing data received in respect of...													
	Employer wage and salary information		Financial institutions (e.g. interest, dividends, balances etc.)		Other government agencies		International exchange		Insurance companies		Immovable property sales		Online trading	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	■	■	■	■	■	■	■	■	□	□	■	■	□	□
Ireland	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Israel	■	■	■	■	■	■	■	■	□	□	■	■	□	□
Italy	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Japan	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Kenya	■	■	■	■	■	■	□	□	■	■	□	□	□	□
Korea	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Latvia	■	■	□	□	■	■	■	■	□	□	■	■	□	□
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Luxembourg	■	■	■	■	■	■	■	■	□	□	■	■	□	□
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Malta	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Morocco	■	■	■	■	■	■	□	□	■	■	■	■	□	□
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■	□	□
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Peru	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Poland	■	■	□	□	□	□	■	■	□	□	■	■	□	□
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Romania	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Russia	■	■	■	■	■	■	■	■	□	□	■	■	□	□
Singapore	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Slovak Republic	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Slovenia	■	■	■	■	■	■	■	■	□	□	□	□	□	□

Table A.153. Use of third party data – Part 1 (continued)

Jurisdiction	Use of computer-based information systems for processing data received in respect of...													
	Employer wage and salary information		Financial institutions (e.g. interest, dividends, balances etc.)		Other government agencies		International exchange		Insurance companies		Immovable property sales		Online trading	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
South Africa	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Spain	■	■	■	■	■	■	■	■	■	■	■	■	□	□
Sweden	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Switzerland	■	■	■	■	■	■	■	■	■	■	□	□	□	□
Thailand	■	■	■	■	■	■	□	□	■	■	■	■	□	□
Turkey	□	□	■	■	■	■	□	□	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■	■	■	■	■	□	■	□	■	□	□	□	□

StatLink  <http://dx.doi.org/10.1787/888933988145>


- Yes
□ No

Table A.154. Use of third party data – Part 2

Jurisdiction	Use of computer-based information systems for processing data received in respect of...							
	Asset leasing		Prescribed contractors with reports of payments made to sub-contractors		VAT invoices		Other third party data	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	<input type="checkbox"/>	<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"/>
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 type="checkbox"/>	<input type="checkbox"/>
Austria	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input 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"/>
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"/>
Bulgaria	<input type="checkbox"/>	<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"/>
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"/>
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"/>
China (People's Republic of)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input 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"/>
Costa Rica	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Croatia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cyprus	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Czech Republic	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Denmark	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Estonia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Finland	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
France	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Georgia	<input type="checkbox"/>	<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"/>
Germany	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Greece	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hong Kong (China)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hungary	<input type="checkbox"/>	<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"/>
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 type="checkbox"/>	<input type="checkbox"/>
India	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Indonesia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ireland	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Israel	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Italy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Japan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kenya	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Korea	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Latvia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lithuania	<input type="checkbox"/>	<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"/>
Luxembourg	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Malaysia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Malta	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mexico	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Table A.154. Use of third party data – Part 2 (continued)

Jurisdiction	Use of computer-based information systems for processing data received in respect of...							
	Asset leasing		Prescribed contractors with reports of payments made to sub-contractors		VAT invoices		Other third party data	
	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	■	■	■	■	■	■	□	□
Netherlands	■	■	□	□	□	□	■	■
New Zealand	□	□	■	■	■	■	■	■
Norway	□	□	■	■	■	■	□	□
Peru	■	■	□	□	■	■	■	■
Poland	□	□	□	□	■	■	□	□
Portugal	□	□	□	□	■	■	□	□
Romania	■	■	□	□	■	■	□	□
Russia	□	□	□	□	■	■	□	□
Singapore	■	■	□	□	□	□	■	■
Slovak Republic	□	□	□	□	■	■	□	□
Slovenia	□	□	□	□	■	■	■	■
South Africa	□	□	□	□	□	□	□	□
Spain	■	■	■	■	■	■	■	■
Sweden	□	□	□	□	□	□	□	□
Switzerland	□	□	□	□	□	□	□	□
Thailand	□	□	□	□	■	■	□	□
Turkey	□	□	□	□	■	■	□	□
United Kingdom	■	■	■	■	■	■	□	□
United States	□	□	□	□	□	□	□	□

StatLink  <http://dx.doi.org/10.1787/888933988164>

■ Yes


□ No

Table A.155. Providing third parties with data concerning taxpayers

Jurisdiction	Provision of data concerning taxpayers to third parties							
	Employers		Financial Institutions		Other government agencies		Other third parties	
	2016	2017	2016	2017	2016	2017	2016	2017
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.155. **Providing third parties with data concerning taxpayers** (continued)

Jurisdiction	Provision of data concerning taxpayers to third parties							
	Employers		Financial Institutions		Other government agencies		Other third parties	
	2016	2017	2016	2017	2016	2017	2016	2017
Netherlands	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
New Zealand	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Norway	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Peru	<input type="checkbox"/>	<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"/>
Poland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Portugal	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Romania	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Russia	<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"/>
Singapore	<input type="checkbox"/>	<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"/>
Slovak Republic	<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"/>
Slovenia	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
South Africa	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Spain	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sweden	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Switzerland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Thailand	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Turkey	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
United Kingdom	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
United States	<input type="checkbox"/>	<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"/>

StatLink  <http://dx.doi.org/10.1787/888933988183>

■ Yes


□ No

Table A.156. Use of information received under the Global Standard on AEOI

Jurisdiction	Use of information received under the Global Standard on AEOI									
	Administration uses/intends to use information received under Global Standard on AEOI		If yes, use/intended use of information to...							
			Identify non-compliant taxpayers		Support tax audit and enforcement activities		Pre-populate tax returns		Other uses	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
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	■	■	■	■	■	■			■	■

Table A.156. Use of information received under the Global Standard on AEOI (continued)

Jurisdiction	Use of information received under the Global Standard on AEOI									
	Administration uses/intends to use information received under Global Standard on AEOI		If yes, use/intended use of information to...							
			Identify non-compliant taxpayers		Support tax audit and enforcement activities		Pre-populate tax returns		Other uses	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Malta	■	■	■	■	■	■				
Mexico	■	■		■			■	■	■	■
Morocco	■	■	■	■	■	■				
Netherlands	■	■	■	■	■	■	■	■		
New Zealand	■	■	■	■	■	■			■	■
Norway	■	■	■	■	■	■			■	■
Peru	■	■	■	■	■	■				
Poland	■	■	■	■	■	■			■	■
Portugal	■	■	■	■	■	■	■	■	■	■
Romania	■	■	■	■	■	■			■	■
Russia	■	■	■	■	■	■			■	■
Singapore	■	■	■	■	■	■			■	■
Slovak Republic	■	■	■	■	■	■			■	■
Slovenia	■	■	■	■	■	■	■	■	■	■
South Africa	■	■	■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■			■	■
Sweden	■	■	■	■					■	■
Switzerland	■	■	■	■	■	■				
Thailand	■	■	■	■	■	■				
Turkey	■	■							■	■
United Kingdom	■	■	■	■	■	■			■	■
United States	□	□								

StatLink  <http://dx.doi.org/10.1787/888933988202>

■ Yes

□ No

Table A.157. Verification/audit activity – All audit actions

Details on taxpayer verification/audit actions undertaken								
All audit actions								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	328 734	303 516	48 066	75 725	20 839 970	49 076 677	3 918 626	16 224 307
Australia	668 000	484 000	338 000	253 000	13 800 000	15 600 000	9 600 000	10 200 000
Austria	533 617	527 496	85 610	91 123	1 537 319	1 952 893	D	D
Belgium	2 448 220	2 391 646	655 553	723 162	D	D	D	D
Brazil	365 849	424 036	345 026	388 772	121 560 074	204 763 428	1 050 554	540 765
Bulgaria	10 463	9 408	9 165	8 244	1 821 413	1 096 746	128 112	D
Canada	4 655 506	4 268 828	3 119 682	2 979 079	20 165 542	22 789 007	D	D
Chile	443 421	487 499	109 576	111 945	1 088 865 177	1 250 740 286	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	28 776	28 776	14 145	13 719	7 988 543 478	5 203 727 942	6 893 398 566	8 257 164 055
Costa Rica	533	483	422	393	118 243	300 365	65 147	175 953
Croatia ¹	10 518	11 209	4 933	4 997	2 204 756	1 475 503	215 630	153 512
Cyprus	32 697	31 005	14 988	11 403	41 400	65 348	D	D
Czech Republic	38 127	28 622	9 374	7 253	D	D	19 690 198	15 101 583
Denmark	74 257	70 827	43 544	45 708	7 863 378	14 909 773	D	D
Estonia	1 193 397	1 206 099	26 196	27 153	57 478	779 929	42 058	765 484
Finland	D	D	D	D	D	D	D	D
France	1 343 809	1 361 803	D	D	19 467 183	17 903 031	11 087 989	9 392 528
Georgia	3 545	3 773	3 288	3 505	473 830	441 305	D	D
Germany	193 923	196 080	152 056	152 949	14 081 539	17 458	D	D
Greece	23 512	26 779	14 262	17 312	3 042 574	3 754 624	420 047	342 452
Hong Kong (China)	70 107	81 498	34 374	41 202	3 398 656	3 386 822	D	D
Hungary	220 154	421 926	53 148	279 679	1 101 832 717	438 366 920	D	D
Iceland	998	1 104	213	241	2 835 000	2 930 000	D	D
India	D	D	D	D	D	D	D	D

Table A.157. Verification/audit activity – All audit actions (continued)

Details on taxpayer verification/audit actions undertaken								
All audit actions								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	66 084	89 876	38 503	67 931	66 005 218 832	87 907 041 380	26 017 063 240	28 201 242 044
Ireland	537 204	655 557	70 042	116 755	555 600	491 900	D	D
Israel	27 176	28 363	20 381	21 010	15 234 528	16 657 998	D	D
Italy	1 394 128	1 148 273	1 177 211	942 888	32 164 611	34 774 835	8 345 349	5 868 568
Japan	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D
Korea ²	16 984	16 713	D	D	7 051 986 437	6 239 668 466	D	D
Latvia	3 456	2 691	1 865	1 665	871 973	831 568	D	D
Lithuania	131 715	119 334	49 243	55 222	112 814	111 920	20 976	28 451
Luxembourg ³	24 400	43 685	D	D	116 620	73 601	D	D
Malaysia	1 964 309	2 014 984	630 246	665 396	6 515 877	11 626 920	9 810 554	9 787 108
Malta	1 068	1 528	799	907	22 237	21 063	D	D
Mexico	8 873	10 808	4 201	9 815	190 663 188	281 105 308	6 163 966	13 096 153
Morocco	16 142	13 853	7 196	9 650	7 771 748	7 488 196	6 718 637	7 799 563
Netherlands	912 600	823 200	427 800	415 175	D	D	D	D
New Zealand	7 370	7 450	5 619	D	1 228 431	1 324 851	D	D
Norway	1 220 257	865 969	51 981	29 883	23 508 858	29 040 760	D	D
Peru	419 942	390 303	94 637	53 843	7 563 780	8 466 856	1 458 782	1 430 263
Poland	48 284	31 948	39 164	27 457	30 405 582	20 607 400	1 159 794	1 743 172
Portugal	34 133	31 628	23 194	20 612	1 532 197	1 603 528	D	D
Romania ⁴	25 663	24 533	D	D	11 440 147	8 211 296	D	D
Russia	26 043	20 163	25 796	19 778	351 988 117	309 973 994	172 029 930	186 892 332
Singapore	D	D	D	D	D	D	D	D
Slovak Republic	46 475	36 028	11 405	11 560	713 677	679 105	D	D

Table A.157. Verification/audit activity – All audit actions (continued)

Details on taxpayer verification/audit actions undertaken								
All audit actions								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Slovenia	582 304	601 965	38 614	50 091	D	D	D	D
South Africa	1 867 214	2 049 394	620 010	713 045	165 111 006	64 355 520	5 787 866	D
Spain	D	D	D	D	14 379 000	14 221 000	D	D
Sweden	2 948	3 127	2 158	2 204	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	52 526	96 054	30 053	20 498	42 926 835	61 295 802	D	D
Turkey	49 705	43 340	12 381	6 219	27 445 951	23 280 935	D	D
United Kingdom	581 163	474 490	374 391	294 453	25 127 811	26 129 963	D	D
United States	D	D	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933988221>**D:** Data not available

1. Croatia: Number of audits where a tax adjustment was made refers to all tax audits with irregularities.
2. Korea: Total additional assessments from audits excludes penalties and interest.
3. Luxembourg: Total additional assessments from audits excludes penalties and interest.
4. Romania: The reported data refers only to tax audit activity, excluding anti fraud component.

Table A.158. Verification/audit activity by intervention type – Comprehensive audits

Jurisdiction	Details on taxpayer verification/audit actions undertaken by intervention type							
	Comprehensive audits							
	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
	2016	2017	2016	2017	Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
				2016	2017	2016	2017	
Argentina	3 214	3 851	2 723	3 143	9 456 829	27 431 725	1 205 262	11 373 520
Australia	2 849	333	1 074	179	2 640 000	4 140 000	D	D
Austria	23 712	25 833	16 040	17 826	1 231 989	1 658 050	D	D
Belgium	36 525	40 034	22 285	29 441	D	D	D	D
Brazil	5 011	6 631	4 630	6 087	110 582 421	189 561 606	924 727	481 161
Bulgaria	240	275	234	271	122 366	116 729	D	D
Canada	24 481	22 937	16 674	14 957	5 213 868	7 251 845	D	D
Chile	D	D	D	D	D	D	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	72	401	60	79	37 109 117	56 929 756	37 109 117	56 929 756
Costa Rica	391	343	300	287	116 925	297 891	64 439	174 653
Croatia	D	D	D	D	D	D	D	D
Cyprus	360	345	303	273	19 851	40 036	D	D
Czech Republic	18 940	13 971	D	D	D	D	14 509 879	11 594 254
Denmark ¹	2 970	1 416	D	D	D	D	D	D
Estonia	9	3	6	2	2 185	730	429	729
Finland	D	D	D	D	D	D	D	D
France	41 797	40 372	35 467	33 949	9 755 053	9 758 168	D	D
Georgia ²	1 935	1 819	1 847	1 723	427 645	370 346	D	D
Germany	D	D	D	D	D	D	D	D
Greece	3 588	4 413	3 325	2 081	2 060 516	2 747 199	194 861	146 150
Hong Kong (China)	1 804	1 801	1 667	1 682	2 538 340	2 528 440	1 824 230	2 386 790
Hungary	36 099	20 553	24 582	13 121	1 086 951 071	415 928 904	D	D
Iceland	0	0	0	0	0	0	D	0
India	D	D	D	D	D	D	D	D

Table A.158. Verification/audit activity by intervention type – Comprehensive audits (continued)

Details on taxpayer verification/audit actions undertaken by intervention type								
Comprehensive audits								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	36 859	31 581	15 842	15 748	26 020 256 347	37 299 663 786	14 511 536 198	14 856 076 344
Ireland	3 641	2 909	2 426	1 901	127 209	108 423	D	D
Israel	25 988	26 505	19 897	20 123	15 224 407	16 644 351	D	D
Italy	50 154	62 542	48 981	61 394	17 734 467	19 922 890	2 080 390	1 885 028
Japan	D	D	D	D	D	D	D	D
Kenya	D	591	D	D	D	19 400 250	D	D
Korea	16 984	16 713	D	D	7 051 986 437	6 239 668 466	D	D
Latvia	605	431	561	392	182 332	122 082	D	D
Lithuania	27	27	25	26	3 410	4 341	310	618
Luxembourg	0	0	0	0	0	0	0	0
Malaysia	95 718	103 590	57 256	63 907	2 439 652	4 493 593	647 331	928 640
Malta	D	D	D	D	D	D	D	D
Mexico	3 618	3 811	1 561	3 697	129 611 705	198 493 605	2 605 802	7 537 572
Morocco	1 411	1 936	1 401	1 921	D	D	5 307 173	5 775 812
Netherlands	27 900	24 400	12 700	11 300	D	D	D	D
New Zealand	979	1 300	763	542	412 975	424 478	D	D
Norway	D	D	D	D	D	D	D	D
Peru	2 001	2 347	1 742	2 064	5 074 826	5 139 392	609 003	342 150
Poland	D	D	D	D	D	D	D	D
Portugal	6 621	4 914	6 518	4 595	693 193	753 087	D	D
Romania ³	2 858	1 926	92	32	420 766	42 982	D	D
Russia	20 751	17 791	D	D	324 324 514	296 209 041	D	D
Singapore	D	D	D	D	D	D	D	D
Slovak Republic	D	D	D	D	D	D	D	D

Table A.158. Verification/audit activity by intervention type – Comprehensive audits (continued)

Details on taxpayer verification/audit actions undertaken by intervention type								
Comprehensive audits								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Slovenia	423	372	298	282	D	D	D	D
South Africa	2 573	2 526	2 245	2 079	15 042 011	14 100 711	0	D
Spain	45 946	44 533	37 437	35 787	4 893 790	4 094 120	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	9 571	13 959	6 970	10 373	19 155 797	39 750 192	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D	D	D
United States	D	D	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933988240>**D:** Data not available

1. Denmark: Number of audits completed is estimated.
2. Georgia: Figures include comprehensive desk audits.
3. Romania: The reported data refers only to tax audit activity, excluding anti fraud component. Data for audits where a tax adjustment was made and for additional assessments from audits refers only to legal entities.

Table A.159. Verification/audit activity by intervention type – Issue-oriented audits


Details on taxpayer verification/audit actions undertaken by intervention type								
Issue-oriented audits								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
	2016	2017	2016	2017	Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
					2016	2017	2016	2017
Argentina	100 073	100 633	39 088	47 563	9 520 335	15 928 834	2 713 364	4 850 787
Australia	45 603	40 674	26 948	23 773	2 700 000	3 900 000	D	D
Austria	49 922	40 971	16 744	13 598	305 330	235 268	D	D
Belgium	123 281	117 383	71 009	70 078	D	D	D	D
Brazil	3 999	4 689	3 695	4 304	6 548 999	9 565 559	112 559	46 486
Bulgaria	10 223	9 133	8 931	7 973	1 699 047	980 017	D	D
Canada	92 720	82 072	62 380	51 130	8 458 081	5 390 458	D	D
Chile	6 895	7 012	5 168	4 677	744 421 656	753 874 005	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	28 704	27 735	14 085	13 640	7 948 165 065	5 146 798 186	6 856 289 449	8 200 234 299
Costa Rica	142	140	122	106	1 318	2 474	708	1 300
Croatia	D	D	D	D	D	D	D	D
Cyprus	2 251	1 822	418	356	8 951	10 434	D	D
Czech Republic	19 187	14 651	9 374	7 253	D	D	5 180 319	3 507 329
Denmark ¹	6 683	4 250	D	D	D	D	D	D
Estonia	50 206	47 645	15 335	14 259	37 404	27 079	25 425	15 554
Finland	D	D	D	D	D	D	D	D
France	88 956	7 528	81 110	6 041	1 031 878	965 790	D	D
Georgia ²	1 610	1 954	1 441	1 782	46 185	70 959	D	D
Germany	D	D	D	D	D	D	D	D
Greece	19 924	22 366	10 937	15 231	982 058	1 007 425	225 186	196 302
Hong Kong (China)	0	0	0	0	0	0	0	0
Hungary	184 055	160 375	28 566	25 560	14 881 646	11 614 717	D	D
Iceland	0	0	0	0	0	0	D	D
India	D	D	D	D	D	D	D	D

Table A.159. Verification/audit activity by intervention type – Issue-oriented audits (continued)

Details on taxpayer verification/audit actions undertaken by intervention type								
Issue-oriented audits								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	4 588	1 635	1 878	938	15 984 612 163	4 039 969 203	5 586 305 292	1 878 476 010
Ireland	2 292	2 146	1 442	1 352	128 442	89 375	D	D
Israel	1 188	1 456	484	652	10 121	6 147	D	D
Italy	253 762	302 878	204 594	257 139	2 445 987	2 580 263	1 256 252	1 164 249
Japan	D	D	D	D	D	D	D	D
Kenya	D	479	D	D	D	2 422 168	D	D
Korea	D	D	D	D	D	D	D	D
Latvia	563	454	526	425	107 204	105 162	D	D
Lithuania	677	427	596	375	69 498	54 531	20 666	27 833
Luxembourg ³	448	532	D	D	67 531	16 401	D	D
Malaysia	D	D	D	D	D	D	D	D
Malta	D	D	D	D	D	D	D	D
Mexico	2 293	1 917	1 102	1 546	7 590 246	17 922 201	2 316 363	2 953 068
Morocco	1 847	2 041	1 837	2 041	D	D	902 687	973 648
Netherlands ⁴	8 400	7 000	0	0	0	0	0	0
New Zealand	1 186	1 158	898	743	216 604	271 554	D	D
Norway	3 007	2 647	2 100	1 865	15 575 908	24 531 539	D	D
Peru	18 915	13 643	14 364	12 544	1 699 394	2 263 158	291 937	298 167
Poland	D	D	D	D	D	D	D	D
Portugal	5 573	10 107	3 500	7 109	449 169	526 640	D	D
Romania ⁵	22 805	22 607	12 590	12 575	8 393 932	2 932 101	D	D
Russia	5 286	2 358	D	D	27 654 422	11 614 266	D	D
Singapore	D	D	D	D	D	D	D	D
Slovak Republic	46 475	36 028	11 405	11 560	713 677	679 105	D	D

Table A.159. Verification/audit activity by intervention type – Issue-oriented audits (continued)

Details on taxpayer verification/audit actions undertaken by intervention type								
Issue-oriented audits								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Slovenia	10 070	5 754	825	794	D	D	D	D
South Africa	8 011	8 143	5 775	5 532	3 631 112	11 036 639	1 086 133	4 268 766
Spain	9 420	9 542	7 676	7 668	173 600	912 140	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	13 854	12 198	7 015	6 187	17 758 980	20 156 698	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D	D	D
United States	D	D	D	D	D	D	D	D

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D: Data not available

1. Denmark: Number of audits completed is estimated.
2. Georgia: Figures include issue-oriented desk audits.
3. Luxembourg: Total additional assessments from audits excludes penalties and interest.
4. Netherlands: With respect to tax adjustments, in the Netherlands issue-oriented audits do not result in tax adjustments, but may result in e.g. comprehensive audits or desk audits.
5. Romania: The reported data refers only to tax audit activity, excluding anti fraud component. Data for audits where a tax adjustment was made and for additional assessments from audits refers only to legal entities.

Table A.160. Verification/audit activity by intervention type – Desk audits

Details on taxpayer verification/audit actions undertaken by intervention type								
Desk audits								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
	2016	2017	2016	2017	Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
					2016	2017	2016	2017
Argentina	22 608	66 818	6 255	25 019	1 862 806	5 716 118	D	D
Australia	D	D	D	D	D	D	D	D
Austria	459 983	433 319	52 826	57 430	D	D	D	D
Belgium	D	D	D	D	D	D	D	D
Brazil	336 701	378 381	336 701	378 381	4 428 653	5 636 263	13 268	13 118
Bulgaria	0	0	0	0	0	0	0	D
Canada	4 538 305	4 163 819	3 040 628	2 912 993	6 493 593	10 146 704	D	D
Chile	135 877	137 400	32 278	35 226	228 629 106	356 067 254	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	D	D	D	D	D	D	D	D
Costa Rica	0	0	0	0	0	0	0	0
Croatia	D	D	D	D	D	D	D	D
Cyprus	30 086	28 838	14 267	10 774	12 598	14 878	D	D
Czech Republic	D	D	D	D	D	D	D	D
Denmark	64 604	65 161	D	D	D	D	D	D
Estonia	23 427	26 841	10 855	12 892	17 889	22 850	16 204	20 930
Finland	D	D	D	D	D	D	D	D
France	1 213 056	1 313 903	D	D	8 680 252	7 179 073	D	D
Georgia	2 469	2 579	2 235	2 340	246 576	240 476	D	D
Germany	D	D	D	D	D	D	D	D
Greece	D	D	D	D	D	D	D	D
Hong Kong (China)	D	D	D	D	D	D	D	D
Hungary	D	D	D	D	D	D	D	D
Iceland	998	1 104	213	241	2 835 000	2 930 000	D	D
India	D	D	D	D	D	D	D	D

Table A.160. Verification/audit activity by intervention type – Desk audits (continued)

Details on taxpayer verification/audit actions undertaken by intervention type								
Desk audits								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	8 909	41 404	6 533	37 437	2 727 415 522	6 387 825 022	1 047 669 649	1 514 406 786
Ireland	70 039	69 084	13 815	12 386	231 876	217 176	D	D
Israel	0	402	0	235	0	7 500	0	D
Italy	454 124	196 856	443 992	181 000	11 124 252	11 503 337	4 665 945	2 500 777
Japan	D	D	D	D	D	D	D	D
Kenya	D	2 914	D	D	D	5 281 510	D	D
Korea	D	D	D	D	D	D	D	D
Latvia	2 288	1 806	778	848	582 437	604 324	D	D
Lithuania	131 011	118 880	48 622	54 821	39 906	53 048	D	D
Luxembourg ¹	16 016	12 875	D	D	49 089	57 200	D	D
Malaysia	1 868 591	1 911 394	572 990	601 489	4 076 225	7 133 327	9 163 223	8 858 468
Malta	1 068	1 528	D	D	D	D	D	D
Mexico	2 889	2 806	1 522	2 555	53 239 194	63 662 401	1 221 302	1 873 854
Morocco	12 884	9 876	3 958	5 688	D	D	508 777	1 050 103
Netherlands	629 500	530 200	168 300	142 275	D	D	D	D
New Zealand	3 287	2 894	2 956	2 557	460 551	477 283	D	D
Norway	11 598	10 370	4 621	4 362	1 259 980	1 010 603	D	D
Peru	212	234	177	220	96 989	142 833	38 096	30 769
Poland	D	D	D	D	D	D	D	D
Portugal	21 939	16 607	13 176	8 908	389 835	323 801	D	D
Romania	0	0	0	0	0	0	0	0
Russia	D	D	D	D	D	D	D	D
Singapore	D	D	D	D	D	D	D	D
Slovak Republic	D	D	D	D	D	D	D	D

Table A.160. Verification/audit activity by intervention type – Desk audits (continued)

Details on taxpayer verification/audit actions undertaken by intervention type								
Desk audits								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Slovenia	571 811	595 839	37 491	49 015	D	D	D	D
South Africa	1 856 630	2 038 725	611 990	705 434	146 437 883	39 218 170	2 820 415	2 007 537
Spain	1 454 288	1 369 908	1 224 190	1 219 997	2 898 149	2 936 192	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	29 101	69 897	16 068	3 938	6 012 058	1 388 912	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D	D	D
United States	D	D	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933988278>**D:** Data not available

1. Luxembourg: Total additional assessments from audits excludes penalties and interest.

Table A.161. Verification/audit activity by intervention type – Automated audits

Details on taxpayer verification/audit actions undertaken by intervention type								
Automated audits								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	202 839	132 214	0	0	0	0	D	D
Australia	D	218 667	D	184 196	D	477 000	D	D
Austria	D	D	D	D	D	D	D	D
Belgium	2 288 414	2 234 229	562 259	623 643	D	D	D	D
Brazil	20 138	34 335	D	D	D	D	D	D
Bulgaria	0	0	0	0	0	0	0	D
Canada	0	0	0	0	0	0	0	0
Chile	300 649	343 087	72 130	72 042	115 814 415	140 799 027	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	D	D	D	D	D	D	D	D
Costa Rica	0	0	0	0	0	0	0	0
Croatia	D	D	D	D	D	D	D	D
Cyprus	0	0	0	0	0	0	0	0
Czech Republic	D	D	D	D	D	D	D	D
Denmark	0	0	D	D	D	D	D	D
Estonia	1 119 755	1 131 610	D	D	D	D	D	D
Finland	D	D	D	D	D	D	D	D
France	0	0	0	0	0	0	0	0
Georgia	D	D	D	D	D	D	D	D
Germany	D	D	D	D	D	D	D	D
Greece	D	D	D	D	D	D	D	D
Hong Kong (China)	68 303	79 697	32 707	39 520	860 316	858 382	D	D
Hungary	D	240 998	D	240 998	D	10 823 299	D	D
Iceland	0	0	0	0	0	0	D	0
India	D	D	D	D	D	D	D	D

Table A.161. Verification/audit activity by intervention type – Automated audits (continued)

Details on taxpayer verification/audit actions undertaken by intervention type								
Automated audits								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	15 728	15 256	14 250	13 808	21 272 934 801	40 179 583 368	4 871 552 101	9 952 282 904
Ireland	20 141	18 487	3 751	4 214	31 908	36 066	D	D
Israel	0	0	0	0	0	0	0	0
Italy	636 088	585 997	479 644	443 355	859 905	768 345	342 762	318 514
Japan	D	D	D	D	D	D	D	D
Kenya	D	D	D	D	D	D	D	D
Korea	D	D	D	D	D	D	D	D
Latvia	D	D	D	D	D	D	D	D
Lithuania	0	0	0	0	0	0	0	0
Luxembourg ¹	7 936	30 278	0	0	0	0	0	0
Malaysia	0	0	0	0	0	0	0	0
Malta	D	D	D	D	D	D	D	D
Mexico	73	2 274	16	2 017	22 042	1 027 101	20 499	731 659
Morocco	0	0	0	0	0	0	0	0
Netherlands	246 800	261 600	246 800	261 600	D	D	D	D
New Zealand	1 007	800	895	693	81 587	63 698	D	D
Norway	D	D	D	D	D	D	D	D
Peru	398 814	374 079	78 354	39 015	692 570	921 473	519 746	759 177
Poland	D	D	D	D	D	D	D	D
Portugal	D	D	D	D	D	D	D	D
Romania	0	0	0	0	0	0	0	0
Russia	D	D	D	D	D	D	D	D
Singapore	D	D	D	D	D	D	D	D
Slovak Republic	D	D	D	D	D	D	D	D

Table A.161. Verification/audit activity by intervention type – Automated audits (continued)

Details on taxpayer verification/audit actions undertaken by intervention type								
Automated audits								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Slovenia	0	0	0	0	D	0	D	0
South Africa	0	D	0	D	0	D	0	D
Spain	D	D	D	D	D	D	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	0	0	0	0	0	0	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D	D	D
United States	D	D	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933988297>**D:** Data not available

1. Luxembourg: Figures related to VAT only.

Table A.162. Verification/audit activity by tax type – Corporate income tax

Details on taxpayer verification/audit actions undertaken by tax type								
Corporate income tax								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
	2016	2017	2016	2017	Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
					2016	2017	2016	2017
Argentina	11 978	19 040	7 607	11 808	7 130 709	12 657 037	1 250 931	3 555 455
Australia	1 398	1 214	319	352	1 840 000	4 180 000	D	D
Austria	D	D	D	D	D	D	D	D
Belgium	64 418	66 019	37 593	39 683	D	D	D	D
Brazil	2 510	3 308	1 934	2 577	74 254 761	118 617 532	410 246	158 370
Bulgaria	3 467	3 631	2 703	2 776	276 786	235 490	D	D
Canada	88 758	99 066	30 119	29 982	8 515 532	7 672 557	D	D
Chile	D	D	D	D	D	D	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	9 047	9 290	6 952	5 906	7 203 917 956	4 393 151 466	6 258 402 891	7 446 587 579
Costa Rica	286	297	238	207	57 642	295 700	55 128	172 752
Croatia ¹	688	577	D	D	96 098	148 700	75 263	51 528
Cyprus	25 003	23 916	12 633	9 023	7 163	5 993	D	D
Czech Republic	4 192	3 627	411	501	D	D	2 044 970	1 231 740
Denmark	13 601	17 109	7 125	9 138	1 342 615	2 227 954	D	D
Estonia	D	D	D	D	D	D	D	D
Finland	D	D	D	D	D	D	D	D
France ²	D	D	89 808	92 398	4 028 600	3 929 808	D	D
Georgia ³	D	D	1 416	1 468	62 801	65 388	D	D
Germany	D	D	D	D	D	D	D	D
Greece	D	D	D	D	D	D	D	D
Hong Kong (China)	8 925	9 113	1 021	979	2 160 052	2 086 216	D	D
Hungary	11 240	7 624	4 749	3 467	41 515 524	7 492 883	D	D
Iceland	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D

Table A.162. Verification/audit activity by tax type – Corporate income tax (continued)

Details on taxpayer verification/audit actions undertaken by tax type								
Corporate income tax								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	13 211	13 114	4 977	6 555	16 870 694 353	49 908 417 966	6 601 986 079	16 930 005 577
Ireland	D	D	D	D	D	D	D	D
Israel	6 360	6 468	3 483	3 616	5 949 000	7 592 000	D	D
Italy	D	D	D	D	9 661 697	10 382 532	2 449 343	2 169 622
Japan	94 000	97 000	69 000	72 000	159 200 000	173 200 000	D	D
Kenya	D	D	D	D	D	D	D	D
Korea	5 445	5 147	D	D	5 383 682 184	4 504 705 847	D	D
Latvia	534	275	354	182	46 178	19 547	D	D
Lithuania	D	D	D	D	10 990	5 230	2 252	3 702
Luxembourg	D	D	D	D	D	D	D	D
Malaysia	161 760	178 583	30 214	40 141	3 656 129	6 948 642	6 468 283	6 384 578
Malta	D	D	D	D	D	D	D	D
Mexico	5 584	6 634	2 953	6 172	158 886 664	231 774 652	4 279 150	9 524 694
Morocco ⁴	1 821	3 307	1 801	3 292	D	D	D	D
Netherlands	D	D	D	D	D	D	D	D
New Zealand	D	D	D	D	D	D	D	D
Norway	149 108	139 161	2 815	1 959	3 555 418	2 060 357	D	D
Peru	80 006	56 539	17 827	14 443	4 753 379	4 624 528	830 853	470 699
Poland	2 791	2 002	1 996	1 467	1 675 541	1 529 482	D	D
Portugal	6 076	5 218	3 653	3 471	798 106	854 817	D	D
Romania ⁵	D	D	D	D	3 790 680	2 146 761	D	D
Russia ⁴	17 141	15 128	11 241	9 568	117 512 858	113 020 529	52 918 651	77 288 245
Singapore	D	D	4 115	3 597	131 534	96 605	D	D
Slovak Republic	1 070	1 687	790	1 418	107 450	118 031	D	D

Table A.162. Verification/audit activity by tax type – Corporate income tax (continued)

Details on taxpayer verification/audit actions undertaken by tax type								
Corporate income tax								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Slovenia	21 606	20 737	D	D	D	D	D	D
South Africa	45 197	29 582	9 593	11 102	12 404 762	17 878 131	3 004 867	4 858 926
Spain	D	D	D	D	D	D	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	D	D	D	D	14 040 756	26 475 958	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	15 105	16 345	10 069	9 972	4 294 979	3 725 304	D	D
United States	D	D	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933988316>**D:** Data not available

1. Croatia: Number of audits completed refers to the number of issued audit announcements.
2. France: Total additional assessments from audits excludes penalties.
3. Georgia: Total additional assessments from audits excludes penalties and interest.
4. Morocco, Russia: Figures only refer to comprehensive and issue-oriented audits.
5. Romania: The reported data refers only to tax audit activities of legal entities, excluding anti fraud component.

Table A.163. Verification/audit activity by tax type – Personal income tax

Details on taxpayer verification/audit actions undertaken by tax type								
Personal income tax								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
	2016	2017	2016	2017	Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
					2016	2017	2016	2017
Argentina	19 968	28 163	11 810	16 742	1 867 036	3 160 043	602 483	1 152 266
Australia	D	210 469	D	165 549	D	922 000	D	D
Austria	D	D	D	D	D	D	D	D
Belgium	2 103 583	2 056 351	394 371	463 634	D	D	D	D
Brazil	2 825	3 441	2 603	3 073	3 577 569	5 010 775	125 826	13 118
Bulgaria	1 836	869	1 261	651	113 498	55 134	D	D
Canada	4 288 693	3 869 474	2 988 456	2 839 139	3 718 978	3 904 679	D	D
Chile	152 726	143 752	46 957	39 584	38 623 349	55 872 359	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	10 191	8 864	5 005	4 925	411 517 802	484 676 681	411 517 802	484 676 681
Costa Rica	125	122	125	122	1 566	2 120	802	1 642
Croatia ¹	3 313	2 275	D	D	642 547	405 522	40 266	32 809
Cyprus	1 718	2 017	1 355	1 522	4 769	8 686	D	D
Czech Republic	7 970	6 479	1 411	1 448	D	D	202 531	230 618
Denmark	39 684	34 369	25 120	24 407	1 982 549	2 416 532	D	D
Estonia	D	D	D	D	D	D	D	D
Finland	D	D	D	D	D	D	D	D
France ²	D	D	635 445	687 113	2 817 493	2 454 419	D	D
Georgia ³	D	D	1 536	1 589	40 581	53 548	D	D
Germany	D	D	D	D	D	D	D	D
Greece	D	D	D	D	D	D	D	D
Hong Kong (China)	61 182	72 385	33 353	40 223	1 238 604	1 300 606	D	D
Hungary	15 967	10 293	9 476	6 136	43 946 438	25 829 605	D	D
Iceland	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D

Table A.163. Verification/audit activity by tax type – Personal income tax (continued)

Details on taxpayer verification/audit actions undertaken by tax type								
Personal income tax								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	7 527	5 173	1 834	2 080	862 491 877	300 508 459	324 906 995	133 991 793
Ireland	D	D	D	D	D	D	D	D
Israel	12 726	12 864	10 084	9 972	4 534 000	4 591 000	D	D
Italy	D	D	D	D	7 242 912	7 351 307	2 664 759	1 706 078
Japan	66 016	70 238	54 673	58 449	D	D	D	D
Kenya	D	D	D	D	D	D	D	D
Korea	4 985	4 911	D	D	1 018 894 356	1 021 818 112	D	D
Latvia	296	137	201	110	7 079	3 118	D	D
Lithuania	D	D	D	D	23 394	58 062	3 538	6 726
Luxembourg	D	D	D	D	D	D	D	D
Malaysia	1 742 801	1 768 867	576 995	596 681	2 681 807	4 461 031	3 342 271	3 402 530
Malta	D	D	D	D	D	D	D	D
Mexico	1 648	2 205	779	2 057	15 979 898	32 219 983	431 352	960 447
Morocco ⁴	451	559	451	559	D	D	D	D
Netherlands	D	D	D	D	D	D	D	D
New Zealand	D	D	D	D	D	D	D	D
Norway	1 047 402	703 835	39 903	18 925	2 909 342	1 292 324	D	D
Peru	74 871	94 263	10 032	1 989	73 005	39 895	52 708	14 373
Poland	16 972	11 539	15 332	8 600	723 088	605 752	D	D
Portugal	6 150	3 286	5 245	2 517	62 224	62 936	D	D
Romania ⁵	D	D	D	D	36 737	52 880	D	D
Russia ⁶	25 159	19 420	16 767	11 524	36 938 311	19 177 479	26 824 048	14 085 115
Singapore	D	D	4 013	3 796	49 535	45 307	D	D
Slovak Republic	1 286	1 281	1 039	1 037	11 018	21 286	D	D

Table A.163. Verification/audit activity by tax type – Personal income tax (continued)

Details on taxpayer verification/audit actions undertaken by tax type								
Personal income tax								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Slovenia	240 498	264 068	D	D	D	D	D	D
South Africa	1 422 745	1 662 818	480 112	560 005	111 752 634	4 676 051	799 445	2 338 769
Spain	D	D	D	D	D	D	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	D	D	D	D	1 477 821	5 186 845	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	307 111	231 008	245 591	188 121	3 740 380	4 286 071	D	D
United States	D	D	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933988335>**D:** Data not available

1. Croatia: Number of audits completed refers to the number of issued audit announcements. PIT related figures include tax withheld from employees by employers and social security contributions.
2. France: Total additional assessments from audits excludes penalties.
3. Georgia: Total additional assessments from audits excludes penalties and interest. PIT related figures include tax withheld from employees by employers.
4. Morocco: Figures only refer to comprehensive and issue-oriented audits.
5. Romania: The reported data refers only to tax audit activities of legal entities, excluding anti fraud component.
6. Russia: Figures only refer to comprehensive and issue-oriented audits and include data on tax withheld from employees by employers.

Table A.164. Verification/audit activity by tax type – Tax withheld from employees by employers

Jurisdiction	Details on taxpayer verification/audit actions undertaken by tax type							
	Tax withheld from employees by employers							
	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
	2016	2017	2016	2017	Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
				2016	2017	2016	2017	
Argentina	16 971	16 971	10 197	10 197	4 072 579	14 759 796	341 449	6 932 855
Australia	D	25 231	D	16 252	D	910 600	D	D
Austria	10 441	9 882	7 762	7 180	148 791	141 404	D	D
Belgium	D	D	D	D	D	D	D	D
Brazil	2 258	2 491	1 785	2 219	8 390 705	20 733 167	191 861	111 408
Bulgaria	516	542	333	343	9 119	2 612	D	D
Canada	56 258	56 157	32 824	29 678	852 086	831 191	D	D
Chile	D	D	D	D	D	D	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	D	D	D	D	D	D	D	D
Costa Rica	45	38	45	38	1 634	1 445	2 475	559
Croatia	D	D	D	D	D	D	D	D
Cyprus	4	17	4	17	345	508	D	D
Czech Republic	2 095	1 599	D	D	D	D	57 466	73 851
Denmark	1 841	843	651	361	110 263	19 645	D	D
Estonia	D	D	D	D	D	D	D	D
Finland	D	D	D	D	D	D	D	D
France								
Georgia	D	D	D	D	D	D	D	D
Germany	D	D	D	D	D	D	D	D
Greece	D	D	D	D	D	D	D	D
Hong Kong (China)								
Hungary	15 039	9 581	8 548	5 424	44 911 185	36 593 724	D	D
Iceland	D	D	D	D	D	D	D	D
India	D	D	D	D	D	D	D	D

Table A.164. Verification/audit activity by tax type – Tax withheld from employees by employers (continued)

Details on taxpayer verification/audit actions undertaken by tax type								
Tax withheld from employees by employers								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	18 544	23 467	11 716	18 445	38 203 036 601	16 426 797 076	15 189 609 331	5 843 325 687
Ireland	D	D	D	D	D	D	D	D
Israel	2 695	2 581	2 290	2 216	1 467 000	1 510 000	D	D
Italy	D	D	D	D	195 317	552 111	4 497	13 556
Japan	113 000	116 000	34 000	35 000	43 500 000	28 100 000	D	D
Kenya	D	D	D	D	D	D	D	D
Korea	D	D	D	D	D	D	D	D
Latvia	304	201	123	94	11 116	18 252	D	D
Lithuania	D	D	D	D	D	D	D	D
Luxembourg	D	D	D	D	D	D	D	D
Malaysia	59 748	67 534	23 037	28 574	177 941	217 247	D	D
Malta	D	D	D	D	D	D	D	D
Mexico	124	149	64	148	11 028 498	8 343 371	1 039 792	2 055 422
Morocco ¹	2 055	1 954	2 035	1 939	D	D	D	D
Netherlands	D	D	D	D	D	D	D	D
New Zealand	450	403	384	339	33 257	19 740	12 920	0
Norway	9 142	9 956	2 542	2 772	208 210	145 937	D	D
Peru	87 365	60 851	19 433	5 397	74 319	28 262	41 447	24 352
Poland	D	D	D	D	D	D	D	D
Portugal	2 791	2 386	2 272	1 886	56 527	63 712	D	D
Romania ²	D	D	D	D	360 208	387 712	D	D
Russia	D	D	D	D	D	D	D	D
Singapore								
Slovak Republic	31	64	27	61	54	219	D	D

Table A.164. Verification/audit activity by tax type – Tax withheld from employees by employers (continued)

Details on taxpayer verification/audit actions undertaken by tax type								
Tax withheld from employees by employers								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Slovenia	94 712	83 506	D	D	D	D	D	D
South Africa	847	4 995	633	563	880 843	617 966	468 595	419 623
Spain	D	D	D	D	D	D	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	D	D	D	D	406 691	366 609	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	D	D	D	D	D	D	D	D
United States	D	D	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933988354>**D:** Data not available

1. Morocco: Figures only refer to comprehensive and issue-oriented audits.
2. Romania: The reported data refers only to tax audit activities of legal entities, excluding anti fraud component.

Table A.165. Verification/audit activity by tax type – Value added tax


Details on taxpayer verification/audit actions undertaken by tax type								
Value added tax								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
	2016	2017	2016	2017	Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
					2016	2017	2016	2017
Argentina	37 180	65 178	23 692	42 779	6 284 513	11 468 597	1 471 031	3 627 032
Australia	D	40 628	D	8 302	D	1 450 000	D	D
Austria	14 150	13 598	7 573	6 968	265 531	175 694	D	D
Belgium	191 500	187 028	173 813	169 574	1 015 188	1 103 132	D	D
Brazil	2 189	2 833	1 897	2 521	20 942 693	36 388 134	147 038	64 656
Bulgaria	7 577	6 277	6 533	5 409	1 364 845	796 191	D	D
Canada	218 822	241 635	67 116	79 204	2 823 963	2 769 828	D	D
Chile	3 485	10 770	941	4 042	5 496 744	48 932 691	D	D
China (People's Republic of)	D	D	D	D	D	D	D	D
Colombia	6 900	7 456	2 188	2 888	223 477 832	325 899 795	223 477 873	325 899 795
Costa Rica	14	26	14	26	57 401	1 100	6 742	1 000
Croatia ¹	1 967	1 680	D	D	1 204 377	706 748	98 815	69 175
Cyprus	5 972	5 055	996	841	29 123	50 160	D	D
Czech Republic	21 844	15 610	7 552	5 304	D	D	17 327 770	13 489 469
Denmark	19 131	18 506	10 648	11 802	4 427 951	10 245 642	D	D
Estonia	D	D	D	D	D	D	D	D
Finland	D	D	D	D	D	D	D	D
France ²	D	D	136 721	128 082	3 884 867	3 730 480	D	D
Georgia ³	D	D	2 032	2 300	108 946	84 339	D	D
Germany	D	D	D	D	D	D	D	D
Greece	D	D	D	D	D	D	D	D
Hong Kong (China)								
Hungary	22 290	12 880	15 799	8 723	859 775 087	291 766 009	D	D
Iceland	D	D	D	D	858 000	47 000	D	D
India								

Table A.165. Verification/audit activity by tax type – Value added tax (continued)

Details on taxpayer verification/audit actions undertaken by tax type								
Value added tax								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	26 802	48 122	19 976	40 851	10 068 996 001	21 271 317 879	3 900 560 835	5 293 918 987
Ireland	D	D	D	D	D	D	D	D
Israel	5 340	6 001	4 523	4 968	3 275 528	2 918 498	218 000	425 000
Italy	D	D	D	D	11 674 779	15 302 293	881 101	1 021 036
Japan	124 846	129 639	80 339	84 544	D	D	D	D
Kenya	D	D	D	D	D	D	D	D
Korea	2 338	2 399	D	D	296 548 848	316 943 977	D	D
Latvia	1 170	935	938	755	226 113	185 391	D	D
Lithuania	D	D	D	D	70 913	43 166	14 817	17 728
Luxembourg ⁴	24 353	43 635	2 983	2 897	112 278	63 908	D	D
Malaysia								
Malta	D	D	D	D	D	D	D	D
Mexico	1 517	1 820	405	1 438	4 768 128	8 767 301	413 672	555 590
Morocco ⁵	1 757	2 029	1 737	2 014	D	D	D	D
Netherlands	D	D	D	D	D	D	D	D
New Zealand	4 162	2 853	2 898	2 128	251 463	215 202	109 265	25 395
Norway	12 523	11 548	5 868	5 779	2 239 350	2 239 852	D	D
Peru	117 623	83 197	33 971	16 548	1 645 646	2 372 385	273 292	138 909
Poland	28 139	20 240	20 860	16 089	27 599 385	18 236 645	D	D
Portugal	19 116	20 738	12 024	12 738	654 657	639 445	D	D
Romania ⁶	D	D	D	D	6 439 250	4 832 876	D	D
Russia ⁵	19 204	16 819	15 450	13 593	175 161 414	165 392 272	69 422 770	79 943 050
Singapore	D	D	3 201	3 113	211 590	168 821	D	D
Slovak Republic	9 060	7 313	3 716	3 708	582 001	525 569	D	D

Table A.165. Verification/audit activity by tax type – Value added tax (continued)

Details on taxpayer verification/audit actions undertaken by tax type								
Value added tax								
Jurisdiction	No. of audits completed		No. of audits where a tax adjustment was made		In thousands in local currency			
					Total additional assessments from audits in FY (including penalties and interest)		Total amount collected in FY from audit assessments	
	2016	2017	2016	2017	2016	2017	2016	2017
Slovenia	216 615	229 133	D	D	D	D	D	D
South Africa	396 468	323 306	126 841	137 962	40 064 001	41 183 372	1 514 958	1 527 296
Spain	D	D	D	D	D	D	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	9 623	10 339	7 152	7 761	D	D	132 629	132 629
Thailand	D	D	D	D	26 752 948	29 023 559	D	D
Turkey	D	D	D	D	D	D	D	D
United Kingdom	187 663	167 287	75 067	65 986	8 726 850	8 726 472	D	D
United States								

StatLink  <http://dx.doi.org/10.1787/888933988373>**D:** Data not available


1. Croatia: Number of audits completed refers to the number of issued audit announcements.
2. France: Total additional assessments from audits excludes penalties.
3. Georgia: Total additional assessments from audits excludes penalties and interest.
4. Luxembourg: Total additional assessments from audits excludes penalties and interest.
5. Morocco, Russia: Figures only refer to comprehensive and issue-oriented audits.
6. Romania: The reported data refers only to tax audit activities of legal entities, excluding anti fraud component.

Table A.166. Audit performance measurement

Jurisdiction	Administration measures audit performance	
	2016	2017
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	■	■
Netherlands	■	■

Table A.166. Audit performance measurement (continued)

Jurisdiction	Administration measures audit performance	
	2016	2017
New Zealand	■	■
Norway	■	■
Peru	■	■
Poland	■	■
Portugal	■	■
Romania	■	■
Russia	■	■
Singapore	■	■
Slovak Republic	■	■
Slovenia	■	■
South Africa	■	■
Spain	■	■
Sweden	■	■
Switzerland	■	■
Thailand	■	■
Turkey	■	■
United Kingdom	■	■
United States	D	D

StatLink  <http://dx.doi.org/10.1787/888933988392>

■ Yes

□ No

D: Data not available

Table A.167. Verification/audit case selection – Part I

Jurisdiction	Specific selection processes/ criteria used to formally initiate a verification/audit intervention exist		If yes, specific selection criteria													
	2016	2017	Economic sector (e.g. Financial, Banking, Industrial etc.)		Location		Taxpayer category (e.g. self-employed, professionals etc.)		Ownership in a corporate entity		Taxpayer behaviour		Frequency (time between audits)		Risk profiling – business rules	
			2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.167. Verification/audit case selection – Part 1 (continued)

Jurisdiction	Specific selection processes/ criteria used to formally initiate a verification/audit intervention exist		If yes, specific selection criteria													
	2016	2017	Economic sector (e.g. Financial, Banking, Industrial etc.)		Location		Taxpayer category (e.g. self-employed, professionals etc.)		Ownership in a corporate entity		Taxpayer behaviour		Frequency (time between audits)		Risk profiling – business rules	
			2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Indonesia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Ireland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Israel	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Italy	■	■	■	■			■	■			■	■	■	■	■	■
Japan ¹	■	■														
Kenya	■	■	■	■			■	■	■	■	■	■	■	■	■	■
Korea	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Latvia	■	■	■	■			■	■			■	■	■	■	■	■
Lithuania	■	■	■	■	■	■	■	■			■	■	■	■	■	■
Luxembourg	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Malta	■	■	■	■			■	■	■	■	■	■	■	■	■	■
Mexico	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Morocco	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Peru	■	■	■	■			■	■			■	■	■	■	■	■
Poland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Portugal	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Romania	■	■	■	■	■	■	■	■			■	■	■	■	■	■
Russia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Singapore	■	■	■	■			■	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■

Table A.167. Verification/audit case selection – Part 1 (continued)

Jurisdiction	Specific selection processes/ criteria used to formally initiate a verification/audit intervention exist		If yes, specific selection criteria													
			Economic sector (e.g. Financial, Banking, Industrial etc.)		Location		Taxpayer category (e.g. self-employed, professionals etc.)		Ownership in a corporate entity		Taxpayer behaviour		Frequency (time between audits)		Risk profiling – business rules	
			2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Slovenia	■	■	■	■					■	■	■	■	■	■	■	■
South Africa	■	■	■	■			■	■	■	■					■	■
Spain	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Sweden	■	■	■	■			■	■	■	■	■	■			■	■
Switzerland	■	■	■	■	■	■	■	■			■	■	■	■	■	■
Thailand	■	■	■	■			■	■					■	■		
Turkey	■	■	■	■	■	■	■	■							■	■
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States	■	■					■	■	■	■					■	■

StatLink  <http://dx.doi.org/10.1787/888933988411>

■ Yes

1. Japan: The National Tax Agency actively collects information through various opportunities, and to maintain proper taxation by implementing tax audits as necessary.

Table A.168. Verification/audit case selection – Part 2

Jurisdiction	Specific selection criteria (where they are used to formally initiate a verification/audit intervention)															
	Risk profiling – predictive modelling		Third party information		Internal intelligence function		Commercial register		Collected tax		Significant changes to taxpayer		Audits as a result of Base Erosion and Profiting Shifting (BEPS) or aggressive tax planning issues		Audits as a result of international exchange of information	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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			■	■	■	■					■	■			■	■

Table A.168. Verification/audit case selection – Part 2 (continued)

Jurisdiction	Specific selection criteria (where they are used to formally initiate a verification/audit intervention)															
	Risk profiling – predictive modelling		Third party information		Internal intelligence function		Commercial register		Collected tax		Significant changes to taxpayer		Audits as a result of Base Erosion and Profiting Shifting (BEPS) or aggressive tax planning issues		Audits as a result of international exchange of information	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
India	■	■	■	■	■	■									■	■
Indonesia			■	■	■	■	■	■	■	■	■	■	■	■		
Ireland	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Israel	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Italy			■	■	■	■				■	■	■	■	■	■	■
Japan ¹																
Kenya					■	■				■	■	■	■	■	■	■
Korea			■	■						■	■					
Latvia			■	■	■	■	■	■	■	■	■	■	■	■	■	■
Lithuania			■	■	■	■	■	■	■	■	■	■	■	■	■	■
Luxembourg			■	■	■	■	■	■	■	■	■	■	■	■	■	■
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Malta			■	■	■	■										
Mexico	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■
Morocco	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Netherlands	■	■	■	■	■	■			■	■	■	■	■	■	■	■
New Zealand	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Peru			■	■	■	■				■	■	■	■			
Poland	■	■	■	■	■	■		■	■	■	■	■	■	■	■	■
Portugal			■	■	■	■								■	■	
Romania	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Russia	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Singapore	■	■	■	■	■	■			■	■			■	■	■	■

Table A.168. Verification/audit case selection – Part 2 (continued)

Jurisdiction	Specific selection criteria (where they are used to formally initiate a verification/audit intervention)															
	Risk profiling – predictive modelling		Third party information		Internal intelligence function		Commercial register		Collected tax		Significant changes to taxpayer		Audits as a result of Base Erosion and Profiting Shifting (BEPS) or aggressive tax planning issues		Audits as a result of international exchange of information	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Slovak Republic							■	■	■	■	■	■	■	■	■	■
Slovenia			■	■			■	■	■	■	■	■	■	■	■	■
South Africa			■	■					■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
Sweden			■	■	■	■	■	■	■	■	■	■	■	■	■	■
Switzerland	■	■	■	■	■	■	■	■	■	■	■	■				
Thailand			■	■	■	■	■	■	■	■	■	■	■	■		
Turkey			■	■												
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■	■
United States			■	■	■	■							■	■		

StatLink  <http://dx.doi.org/10.1787/888933988430>

■ Yes


1. Japan: The National Tax Agency actively collects information through various opportunities, and to maintain proper taxation by implementing tax audits as necessary.

Table A.169. Verification/audit case selection – Part 3

Jurisdiction	Specific selection criteria (where they are used to formally initiate a verification/audit intervention)									
	Tax control framework based “audits”		Compliance checks (e.g. payroll checks)		Information cross checking		Selected by auditors based on their judgement and experience		Other criteria	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
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 ¹									■	■
Kenya			■	■			■	■		
Korea					■	■				
Latvia			■	■	■	■				
Lithuania			■	■	■	■	■	■		
Luxembourg	■	■	■	■	■	■	■	■		
Malaysia			■	■	■	■	■	■		
Malta					■	■	■	■		
Mexico	■	■			■	■	■	■		

Table A.169. Verification/audit case selection – Part 3 (continued)

Jurisdiction	Specific selection criteria (where they are used to formally initiate a verification/audit intervention)									
	Tax control framework based “audits”		Compliance checks (e.g. payroll checks)		Information cross checking		Selected by auditors based on their judgement and experience		Other criteria	
	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017
Morocco	■	■	■	■	■	■	■	■		
Netherlands	■	■	■	■	■	■	■	■		
New Zealand	■	■	■	■	■	■	■	■		
Norway	■	■	■	■	■	■	■	■		
Peru	■	■	■	■	■	■	■	■	■	■
Poland	■	■	■	■	■	■	■	■		
Portugal			■	■	■	■	■	■		
Romania	■	■			■	■	■	■		
Russia	■	■	■	■	■	■	■	■		
Singapore	■	■	■	■	■	■	■	■		
Slovak Republic					■	■	■	■		
Slovenia			■	■	■	■	■	■		
South Africa			■	■	■	■				
Spain	■	■	■	■	■	■	■	■		
Sweden	■	■	■	■	■	■				
Switzerland			■	■	■	■	■	■		
Thailand			■	■	■	■	■	■		
Turkey	■	■			■	■	■	■		
United Kingdom	■	■	■	■	■	■	■	■		
United States					■	■	■	■		

StatLink  <http://dx.doi.org/10.1787/888933988449>

■ Yes

1. Japan: The National Tax Agency actively collects information through various opportunities, and to maintain proper taxation by implementing tax audits as necessary.

Table A.170. Random audits


Jurisdiction	Random audits													
	Administration conducts random audits		If yes, use of random audits to...											
			Test compliance in targeted sectors		Enhance risk profiling systems		Produce tax gap estimates		Measure behavioural effects of audits		Solely for audit purposes as general deterrent		Other uses	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
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	□	□												

Table A.170. Random audits (continued)

Jurisdiction	Random audits													
	Administration conducts random audits		If yes, use of random audits to...											
			Test compliance in targeted sectors		Enhance risk profiling systems		Produce tax gap estimates		Measure behavioural effects of audits		Solely for audit purposes as general deterrent		Other uses	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Indonesia	<input type="checkbox"/>	<input type="checkbox"/>												
Ireland	■	■	■	■	■	■			■	■	■	■		
Israel	<input type="checkbox"/>	<input type="checkbox"/>												
Italy	<input type="checkbox"/>	<input type="checkbox"/>												
Japan	<input type="checkbox"/>	<input type="checkbox"/>												
Kenya	D	D												
Korea	■	■									■	■		
Latvia	<input type="checkbox"/>	<input type="checkbox"/>												
Lithuania	■	■	■	■							■	■		
Luxembourg ¹	■	■	■	■	■	■								
Malaysia	<input type="checkbox"/>	<input type="checkbox"/>												
Malta	■	■									■	■		
Mexico	<input type="checkbox"/>	<input type="checkbox"/>												
Morocco	<input type="checkbox"/>	<input type="checkbox"/>												
Netherlands	■	■	■	■	■	■	■	■						
New Zealand	■	■	■	■	■	■			■	■	■	■		
Norway	■	■	■	■	■	■			■	■				
Peru	<input type="checkbox"/>	<input type="checkbox"/>												
Poland	■	■	■	■			■	■						
Portugal	<input type="checkbox"/>	<input type="checkbox"/>												
Romania	■	■	■	■	■	■			■	■	■	■		
Russia	<input type="checkbox"/>	<input type="checkbox"/>												
Singapore	■	■	■	■	■	■					■	■		
Slovak Republic	■	■									■	■		

Table A.170. **Random audits** (continued)

Jurisdiction	Random audits													
	Administration conducts random audits		If yes, use of random audits to...											
			Test compliance in targeted sectors		Enhance risk profiling systems		Produce tax gap estimates		Measure behavioural effects of audits		Solely for audit purposes as general deterrent		Other uses	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Slovenia	■	■	■	■	■	■								
South Africa	□	□												
Spain	□	□												
Sweden	■	■	■	■			■	■						
Switzerland	■	■	■	■	■	■	■	■						
Thailand	■	■	■	■	■	■	■	■	■	■	■	■	■	
Turkey	■	■									■	■		
United Kingdom	■	■	■	■	■	■	■	■	■	■				
United States	D	D												

StatLink  <http://dx.doi.org/10.1787/888933988468>

- Yes
□ No

D: Data not available


1. Luxembourg: Answers relate to VAT only.

Table A.171. Time limitations

Jurisdiction	Time limitations apply that may affect audit interventions in respect of residents		Time limitation on duration of an audit exists		If yes, maximum time permitted for an audit (in no. of months)	
	2016	2017	2016	2017	2016	2017
Argentina	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	24	24
Australia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	24	24
Austria	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Belgium	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Brazil	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Bulgaria	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	5	5
Canada	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Chile	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	9	9
China (People's Republic of)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Colombia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Costa Rica	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Croatia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Cyprus	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Czech Republic	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Denmark	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Estonia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Finland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
France	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	12	12
Georgia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	5	5
Germany	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Greece	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Hong Kong (China)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Hungary	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	6	6
Iceland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
India	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	24	24
Indonesia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	12	12
Ireland	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Israel	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Italy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	1	1
Japan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Kenya	D	D	D	D		
Korea	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	D	D
Latvia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	6	6
Lithuania	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	3	3
Luxembourg	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Malaysia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	3	3
Malta	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	8	8
Mexico	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	24	24
Morocco	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	6	6

Table A.171. Time limitations (continued)

Jurisdiction	Time limitations apply that may affect audit interventions in respect of residents		Time limitation on duration of an audit exists		If yes, maximum time permitted for an audit (in no. of months)	
	2016	2017	2016	2017	2016	2017
Netherlands	■	■	□	□		
New Zealand	■	■	□	□		
Norway	■	■	□	□		
Peru	■	■	■	■	12	12
Poland	■	■	■	■	2	3
Portugal	■	■	■	■	12	12
Romania	■	■	■	■	6	6
Russia	■	■	■	■	2	2
Singapore	■	■	□	□		
Slovak Republic	□	□	■	■	12	12
Slovenia	■	■	■	■	6	6
South Africa	□	□	□	□		
Spain	■	■	■	■	27	27
Sweden	■	■	□	□		
Switzerland	■	■	■	■	24	24
Thailand	■	■	■	■	12	12
Turkey	■	■	□	□		
United Kingdom	■	■	□	□		
United States	D	D	D	D		

StatLink  <http://dx.doi.org/10.1787/888933988487>

■ Yes

□ No

D: Data not available

Table A.172. Dispute resolution review procedures and settlements


Jurisdiction	Dispute resolution review procedures								Settlements			
	Taxpayer has the right to challenge assessments		If yes, options available for dispute resolution						Taxpayers must first pursue internal review where an internal review is permissible		Administration has ability to settle dispute with taxpayer	
			Internal review by tax administration		Independent review by external body		Independent review by higher appellate court					
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
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	■	■	■	■	■	■	■	■	■	■	■	■

Table A.172. Dispute resolution review procedures and settlements (continued)

Jurisdiction	Dispute resolution review procedures								Settlements			
	Taxpayer has the right to challenge assessments		If yes, options available for dispute resolution						Taxpayers must first pursue internal review where an internal review is permissible		Administration has ability to settle dispute with taxpayer	
			Internal review by tax administration		Independent review by external body		Independent review by higher appellate court					
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Indonesia	■	■	■	■	■	■	■	■	■	■	■	■
Ireland	■	■	■	■	■	■	■	■	□	□	■	■
Israel	■	■	■	■				■	■	■	■	■
Italy	■	■	■	■	■	■	■	■	■	■	■	■
Japan	■	■	■	■	■	■	■	■	■	■	■	■
Kenya	■	■	■	■	■	■	■	■	D	D	■	■
Korea	■	■	■	■	■	■	■	■	■	■	■	■
Latvia	■	■	■	■				■	■	■	■	■
Lithuania	■	■	■	■	■	■	■	■	■	■	■	■
Luxembourg	■	■	■	■	■	■	■	■	■	■	■	■
Malaysia	■	■	■	■	■	■	■	■	■	■	■	■
Malta	■	■	■	■	■	■	■	■	■	■	■	■
Mexico	■	■	■	■				■	■	□	□	■
Morocco	■	■	■	■	■	■	■	■	■	■	■	■
Netherlands	■	■	■	■	■	■	■	■	■	■	■	■
New Zealand	■	■	■	■				■	■	■	■	■
Norway	■	■	■	■	■	■	■	■	■	□	□	□
Peru	■	■	■	■	■	■	■	■	■	■	■	■
Poland	■	■	■	■					■	■	■	■
Portugal	■	■	■	■	■	■	■	■	■	■	■	■
Romania	■	■	■	■				■	■	■	■	■
Russia	■	■	■	■	■	■	■	■	■	■	■	■
Singapore	■	■	■	■	■	■	■	■	■	■	■	■
Slovak Republic	■	■	■	■	■	■	■	■	■	■	■	■
Slovenia	■	■	■	■	■	■	■	■	■	■	□	□

Table A.172. Dispute resolution review procedures and settlements (continued)

Jurisdiction	Dispute resolution review procedures								Settlements			
	Taxpayer has the right to challenge assessments		If yes, options available for dispute resolution						Taxpayers must first pursue internal review where an internal review is permissible		Administration has ability to settle dispute with taxpayer	
			Internal review by tax administration		Independent review by external body		Independent review by higher appellate court					
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
South Africa	■	■	■	■	■	■	■	■	■	■	■	■
Spain	■	■	■	■	■	■	■	■	□	□	■	■
Sweden	■	■	■	■	■	■	■	■	□	□	■	■
Switzerland	■	■	■	■				■	■	■	■	□
Thailand	■	■	■	■	■	■			■	■	■	■
Turkey	■	■	■	■	■	■	■	■	■	■	■	■
United Kingdom	■	■	■	■	■	■	■	■	□	□	■	■
United States	■	■	■	■	■	■	■	■	□	□	■	■

StatLink  <http://dx.doi.org/10.1787/888933988506>

■ Yes

□ No

D: Data not available

Table A.173. Forums for dispute resolution


Jurisdiction	Forums for dispute resolution															
	Forums used by the administration in resolving disputes		If yes, types of forums used													
			Alternative dispute resolution forum		Tax court		Administrative court		Civil/Commercial court		Criminal court		Ombudsman		Other	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
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	■	■	■	■	■	■			■	■			■	■		

Table A.173. Forums for dispute resolution (continued)

Jurisdiction	Forums used by the administration in resolving disputes		Forums for dispute resolution													
			If yes, types of forums used													
	2016	2017	Alternative dispute resolution forum		Tax court		Administrative court		Civil/Commercial court		Criminal court		Ombudsman		Other	
Indonesia	■	■			■	■										
Ireland	■	■							■	■	■	■			■	■
Israel	■	■							■	■	■	■			■	■
Italy	■	■			■	■					■	■				
Japan	■	■							■	■						
Kenya	■	■							■	■						
Korea	■	■	■	■			■	■			■	■	■	■		
Latvia	■	■					■	■								
Lithuania	■	■					■	■							■	■
Luxembourg	■	■					■	■	■	■			■	■		
Malaysia	■	■	■	■					■	■						
Malta	■	■					■	■								
Mexico	■	■	■				■	■								
Morocco	■	■	■	■			■	■	■	■	■	■				
Netherlands	■	■			■	■									■	■
New Zealand	■	■	■	■	■	■					■	■	■	■		
Norway	■	■							■	■			■	■		
Peru	■	■			■	■			■	■			■	■		
Poland	■	■					■	■								
Portugal	■	■	■	■	■	■	■	■								
Romania	■	■					■	■								
Russia	■	■					■	■	■	■						
Singapore	■	■			■	■			■	■	■	■			■	■
Slovak Republic	■	■					■	■							■	■

Table A.173. Forums for dispute resolution (continued)

Jurisdiction	Forums for dispute resolution															
	Forums used by the administration in resolving disputes		If yes, types of forums used													
			Alternative dispute resolution forum		Tax court		Administrative court		Civil/Commercial court		Criminal court		Ombudsman		Other	
2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	2016	2017	
Slovenia	■	■					■	■	■	■	■	■				
South Africa	■	■	■	■	■	■			■	■	■	■	■	■		
Spain	■	■			■	■	■	■					■	■		
Sweden	■	■			■	■	■	■								
Switzerland	■	■			■	■	■	■			■	■				
Thailand	■	■	■	■	■	■	■	■	■	■	■	■				
Turkey	■	■	■	■	■	■	■	■	■	■			■	■		
United Kingdom	■	■	■	■	■	■	■	■	■	■	■	■				
United States	■	■	■	■	■	■			■	■	■	■	■	■		

StatLink  <http://dx.doi.org/10.1787/888933988525>


- Yes
□ No

Table A.174. Details regarding internal review of disputes

Jurisdiction	No. of tax cases under internal review procedures							
	No. of cases at FY beginning		No. of cases initiated during FY		No. of cases resolved during FY		No. of cases at FY end	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina ¹	572	591	1 074	560	1 055	793	591	358
Australia	4 545	3 683	25 828	24 169	26 690	24 490	3 683	3 362
Austria	45 514	39 254	84 382	88 257	90 642	89 504	39 254	38 007
Belgium	12 020	16 714	34 873	38 697	30 179	36 830	16 714	18 581
Brazil	224 839	255 273	80 095	87 403	49 661	92 928	255 273	249 748
Bulgaria	1 512	1 397	4 479	4 020	4 594	4 012	1 397	1 405
Canada	191 074	176 085	81 109	85 417	96 098	97 853	176 085	163 649
Chile	1 853	1 960	4 476	5 977	4 369	5 693	1 960	2 244
China (People's Republic of)	100	175	872	1 249	790	1 157	182	267
Colombia	608	539	808	660	877	363	539	836
Costa Rica	D	D	D	D	D	D	D	D
Croatia	26 115	30 687	12 684	9 284	8 112	5 754	30 687	34 217
Cyprus	121	106	154	83	169	111	106	78
Czech Republic	6 244	6 706	6 039	6 771	5 577	5 082	6 706	8 395
Denmark								
Estonia	44	40	355	332	359	325	40	47
Finland	8 060	14 449	55 184	58 317	48 795	57 347	14 449	15 419
France ²	248 775	267 273	2 974 755	2 871 246	3 012 663	2 893 718	210 867	244 801
Georgia	897	449	7 534	9 300	7 982	9 094	449	655
Germany	2 551 162	2 397 750	3 322 249	3 245 975	3 475 661	3 371 600	2 397 750	2 272 125
Greece	2 514	3 754	9 951	9 554	8 711	10 291	3 754	3 017
Hong Kong (China)	35 422	37 660	82 237	91 106	79 999	88 755	37 660	40 011
Hungary	2 293	1 610	12 638	8 889	12 783	9 252	2 148	1 247
Iceland	D	D	20 322	17 496	19 723	18 694	D	D
India	232 726	259 718	120 265	148 454	94 093	117 945	258 898	290 227
Indonesia	118 293	37 974	283 087	101 936	363 406	100 081	37 974	39 829
Ireland	7	7	13	17	13	15	7	9
Israel ³	1 264	1 191	2 214	1 709	2 287	1 727	1 191	1 173
Italy	31 772	28 579	112 154	102 342	115 347	102 958	28 579	27 963
Japan	2 270	2 048	5 289	4 162	5 511	3 764	2 048	2 446
Kenya	D	25	88	134	63	88	25	71
Korea	412	441	4 084	3 749	4 055	3 612	441	578
Latvia	242	239	1 603	1 054	1 606	1 110	239	183
Lithuania	21	37	420	310	404	321	37	26
Luxembourg	D	D	1 553	1 510	1 247	973	D	D
Malaysia	159	201	541	624	499	543	201	282
Malta	22	30	37	78	29	34	30	74
Mexico	1 945	1 809	10 203	13 798	10 339	12 938	1 809	2 669
Morocco	16 360	7 869	82 352	101 355	90 843	103 189	7 869	6 035
Netherlands	D	D	644 000	555 000	538 000	501 000	D	D

Table A.174. Details regarding internal review of disputes (continued)

Jurisdiction	No. of tax cases under internal review procedures							
	No. of cases at FY beginning		No. of cases initiated during FY		No. of cases resolved during FY		No. of cases at FY end	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand	289	317	232	276	204	355	317	238
Norway ⁴	9 249	10 235	78 539	28 367	77 553	31 184	10 235	7 418
Peru	5 421	5 565	22 655	17 046	22 511	17 986	5 565	4 625
Poland	D	D	D	D	59 283	56 260	D	D
Portugal	9 661	12 418	66 333	58 302	63 576	58 820	12 418	11 900
Romania	3 367	2 081	7 793	9 647	9 079	8 730	2 081	2 998
Russia	2 592	3 736	50 714	63 818	49 570	63 773	3 736	3 781
Singapore	D	D	D	D	D	D	D	D
Slovak Republic	672	1 045	4 522	5 225	4 149	4 496	1 045	1 774
Slovenia	5 842	4 150	21 551	20 161	23 243	20 629	4 150	3 682
South Africa	4 336	3 042	4 744	6 921	6 038	6 163	3 042	3 800
Spain	D	D	222 897	221 860	231 787	224 886	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D	D	D
Thailand	651	764	11 496	12 332	11 383	12 227	764	869
Turkey	D	D	D	D	D	D	D	D
United Kingdom	2 573	4 338	31 344	33 584	29 579	34 114	4 338	3 808
United States	63 569	66 013	114 362	103 574	111 345	107 114	66 586	62 473

StatLink  <http://dx.doi.org/10.1787/888933988544>**D:** Data not available


1. Argentina: Data only refers to the Option of Reconsideration (Recursos de Reconsideración).
2. France: The discrepancy in the number of disputes at the end of 2016 and the number at the beginning of 2017 is a result of cases being recorded or cancelled after the date of calculation of the statistical reports in the information system.
3. Israel: Data only relates to income tax and value added tax.
4. Norway: On 1 July 2016, an independent tax appeal board was introduced. The 2016 data combines the internal review process as well as disputes handled by the tax appeal board. The significant drop in the number of reviews from 2016 to 2017 is a result of the introduction of a “self correction” regime for the tax payer since 1 January 2017.

Table A.175. Details regarding independent reviews by external bodies

Jurisdiction	No. of tax cases under independent review by external bodies							
	No. of cases at FY beginning		No. of cases initiated during FY		No. of cases resolved during FY		No. of cases at FY end	
	2016	2017	2016	2017	2016	2017	2016	2017
Argentina	D	D	491	290	D	D	D	D
Australia	568	499	419	367	488	396	499	470
Austria	D	D	D	D	11 268	11 223	D	D
Belgium	3 195	3 425	3 532	3 890	3 302	3 772	3 425	3 543
Brazil	118 556	120 772	12 279	11 424	10 063	13 937	120 772	118 259
Bulgaria	4 128	3 277	1 523	1 436	2 374	1 893	3 277	2 820
Canada	8 153	10 208	5 073	5 254	3 018	3 469	10 208	11 993
Chile	2 474	2 833	1 326	1 032	967	915	2 833	2 950
China (People's Republic of)								
Colombia								
Costa Rica	D	D	D	D	D	D	D	D
Croatia								
Cyprus	22	27	61	36	56	35	27	28
Czech Republic	D	D	D	D	D	D	D	D
Denmark ¹	29 720	29 665	12 909	15 783	12 964	8 072	29 665	37 376
Estonia	312	283	208	180	237	212	283	251
Finland	11 119	24 608	38 882	23 158	25 393	31 879	24 608	15 887
France								
Georgia	D	D	1 755	1 778	1 389	1 693	D	422
Germany	D	D	61 018	60 132	D	D	D	D
Greece	8 936	12 735	4 532	2 419	733	1 411	12 735	13 743
Hong Kong (China)	48	45	53	42	56	55	45	32
Hungary	1 713	1 765	2 097	1 565	2 046	1 763	1 764	1 567
Iceland	D	D	D	D	D	D	D	D
India	102 894	92 443	40 087	48 328	51 010	48 385	91 971	92 386
Indonesia	10 146	11 284	8 958	6 418	7 820	7 248	11 284	10 454
Ireland ²	3 768	2 222	D	1 751	D	722	2 222	3 251
Israel								
Italy	347 362	310 863	128 835	112 910	165 334	145 371	310 863	278 402
Japan	256	225	231	230	262	245	225	210
Kenya	D	46	D	246	D	48	D	244
Korea	D	D	D	D	D	D	D	D
Latvia								
Lithuania	59	50	397	418	406	391	50	77
Luxembourg	D	D	184	173	124	157	D	D
Malaysia	448	671	350	488	127	379	671	780
Malta	78	79	6	3	5	7	79	75
Mexico								
Morocco	380	652	718	946	446	820	652	778
Netherlands	D	D	12 000	9 100	5 700	5 400	D	D

Table A.175. Details regarding independent reviews by external bodies (continued)

Jurisdiction	No. of tax cases under independent review by external bodies							
	No. of cases at FY beginning		No. of cases initiated during FY		No. of cases resolved during FY		No. of cases at FY end	
	2016	2017	2016	2017	2016	2017	2016	2017
New Zealand								
Norway ³	D	978	D	3 833	D	1 912	D	2 899
Peru	9 180	8 315	7 801	6 043	8 666	7 414	8 315	6 944
Poland								
Portugal	23 291	23 100	4 261	3 828	4 452	5 029	23 100	21 899
Romania								
Russia	D	D	D	D	16 723	15 095	D	D
Singapore	D	D	D	D	D	D	D	D
Slovak Republic	457	571	1 253	1 170	1 139	1 253	571	488
Slovenia	2 704	4 107	6 842	5 588	5 439	6 039	4 107	3 656
South Africa	131	506	180	270	183	300	128	476
Spain	D	D	130 360	148 485	109 760	114 350	D	D
Sweden	D	D	D	D	D	D	D	D
Switzerland								
Thailand	623	731	784	811	676	728	731	814
Turkey	D	D	D	D	D	D	D	D
United Kingdom	24 572	26 331	6 559	7 377	4 462	8 417	26 669	25 291
United States	D	D	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933988563>

D

Data not available


1. Denmark: Data relates to the entire revenue administration including customs, valuation of properties and vehicle, etc.
2. Ireland: In 2016 the Tax Appeals Commission (TAC) was established. This is an independent review body. Revenue transferred its appeals to TAC, who consolidated several of the cases. The opening balance relates to Revenue's position at the start of 2016. The closing balance relates to TAC's position at the close of 2016. From 2017 onwards, all figures relate to TAC.
3. Norway: On 1 July 2016, an independent tax appeal board was introduced. The 2016 data on disputes handled by the tax appeal board is included in the internal review process data.

Table A.176. Details regarding independent reviews by a higher appellate court

Jurisdiction	No. of tax cases under independent review by a higher appellate court					
	No. of cases at FY end		No. of cases resolved during FY		No. of cases resolved during FY in favour of the administration	
	2016	2017	2016	2017	2016	2017
Argentina	23 403	21 098	1 759	3 546	1 156	2 024
Australia	44	44	45	31	32	22
Austria	D	D	257	291	D	D
Belgium ¹	15 119	14 071	3 134	2 906	2 529	2 415
Brazil	D	D	D	D	D	D
Bulgaria	4 761	2 959	1 996	2 013	1 632	1 715
Canada	392	396	96	160	91	132
Chile	390	290	760	716	582	549
China (People's Republic of)	236	232	680	791	638	702
Colombia	825	796	280	321	117	145
Costa Rica	D	D	D	D	D	D
Croatia	D	D	1 920	1 644	1 251	1 064
Cyprus	323	374	53	82	47	76
Czech Republic	1 211	1 275	525	555	338	343
Denmark ²	D	D	222	402	175	328
Estonia	155	143	162	151	135	125
Finland	D	D	1 854	1 668	1 220	1 220
France	42 112	39 981	23 741	24 705	16 442	16 785
Georgia	354	855	202	176	170	111
Germany	D	D	D	D	D	D
Greece	24	52	3	4	3	0
Hong Kong (China)	2	5	6	0	2	0
Hungary	256	331	449	309	349	228
Iceland	D	D	D	D	D	D
India	37 537	44 838	7 877	9 973	956	1 349
Indonesia	10 733	12 794	2 723	1 222	769	201
Ireland	34	50	18	9	13	7
Israel ³	D	D	1 266	1 925	D	D
Italy	51 346	52 464	6 160	6 738	4 550	4 924
Japan	70	57	137	118	129	115
Kenya	749	856	140	101	116	86
Korea	2 545	2 169	1 946	1 842	1 783	1 685
Latvia	D	D	576	611	516	575
Lithuania	D	D	88	107	73	97
Luxembourg	D	D	58	54	D	D
Malaysia	12	8	13	18	6	9
Malta	6	6	6	1	6	1
Mexico	51 545	54 812	23 443	22 381	11 954	11 213
Morocco	247	319	127	117	48	53
Netherlands	D	D	629	622	518	516

Table A.176. Details regarding independent reviews by a higher appellate court (continued)

Jurisdiction	No. of tax cases under independent review by a higher appellate court					
	No. of cases at FY end		No. of cases resolved during FY		No. of cases resolved during FY in favour of the administration	
	2016	2017	2016	2017	2016	2017
New Zealand	80	65	32	36	28	29
Norway	74	87	44	51	34	40
Peru	1 970	1 850	359	634	320	504
Poland						
Portugal	1 253	966	798	856	155	203
Romania	10 421	11 041	5 083	5 068	3 337	3 118
Russia	D	D	12 227	11 545	D	D
Singapore	D	D	D	D	D	D
Slovak Republic	221	166	233	460	160	322
Slovenia	69	145	561	586	472	481
South Africa	D	13	28	5	21	5
Spain ⁴	D	D	D	D	D	D
Sweden	D	D	D	D	D	D
Switzerland	D	D	D	D	D	D
Thailand						
Turkey	D	D	D	D	D	D
United Kingdom	1 964	1 859	125	116	100	91
United States	D	D	D	D	D	D

StatLink  <http://dx.doi.org/10.1787/888933988582>

D: Data not available

1. Belgium: Number of cases resolved during FY in favour of the administration refers to all cases where at least one issue was resolved in favour of the administration.
2. Denmark: Data relates to the entire revenue administration including customs, valuation of properties and vehicle, etc.
3. Israel: Data only relates to income tax and value added tax.
4. Spain: Approx. 65% of the cases are decided in favour of the tax administration.

Table E.1. External variables

Jurisdiction	Population ¹		Labour Force ²		GDP in billions (in local currency) ³		Total government revenue in billions (in local currency) ⁴
	2016	2017	2016	2017	2016	2017	2016
Argentina	43 847 430	44 271 041	19 704 082	19 901 885	8 190.0	10 600.0	D
Australia	24 210 809	24 598 933	12 741 985	12 910 684	1 660.0	1 750.0	577.6
Austria	8 736 668	8 809 212	4 535 197	4 565 912	353.0	370.0	173.2
Belgium	11 331 422	11 372 068	5 004 722	5 011 369	423.0	437.0	212.1
Brazil	207 652 865	209 288 278	103 214 044	104 278 222	6 260.0	6 560.0	2 590.8
Bulgaria	7 127 822	7 075 991	3 273 146	3 243 187	94.1	98.6	33.2
Canada	36 264 604	36 708 083	19 926 490	20 097 371	2 040.0	2 150.0	815.1
Chile	17 909 754	18 054 726	8 841 540	8 963 428	169 000.0	180 000.0	38 351.2
China (People's Republic of)	1 378 665 000	1 386 395 000	787 050 042	786 738 207	74 400.0	82 700.0	21 006.5
Colombia	48 653 419	49 065 615	26 020 330	26 421 385	855 000.0	913 000.0	255 003.1
Costa Rica	4 857 274	4 905 769	2 252 807	2 288 525	31 000.0	32 700.0	7 924.3
Croatia	4 174 349	4 125 700	1 833 268	1 805 707	349.0	363.0	161.6
Cyprus ⁵	854 802	864 236	417 069	426 789	18.5	19.6	7.1
Czech Republic	10 566 332	10 591 323	5 387 517	5 371 439	4 770.0	5 040.0	1 882.9
Denmark	5 728 010	5 769 603	3 024 435	3 042 143	2 070.0	2 150.0	1 104.5
Estonia	1 315 790	1 315 480	694 110	690 355	21.1	23.0	8.3
Finland	5 495 303	5 511 303	2 687 198	2 684 550	216.0	224.0	114.9
France	66 859 768	67 118 648	30 319 992	30 356 754	2 230.0	2 290.0	1 170.1
Georgia	3 719 300	3 717 100	2 034 776	2 031 857	34.0	38.0	9.7
Germany	82 348 669	82 695 000	43 294 640	43 473 204	3 140.0	3 260.0	1 397.3
Greece	10 775 971	10 760 421	4 906 562	4 880 180	174.0	178.0	87.3
Hong Kong (China)	7 336 600	7 391 700	3 949 386	3 950 085	2 490.0	2 660.0	612.8
Hungary	9 814 023	9 781 127	4 686 095	4 656 605	35 400.0	38 200.0	15 874.5
Iceland	335 439	341 284	208 175	210 822	2 450.0	2 550.0	1 413.3
India	1 324 171 354	1 339 180 127	512 765 199	520 194 130	153 000.0	168 000.0	D
Indonesia	261 115 456	263 991 379	125 383 553	127 110 965	12 400 000.0	13 600 000.0	1 792 395.3
Ireland	4 755 335	4 813 608	2 248 289	2 262 895	276.0	296.0	73.7
Israel	8 546 000	8 712 400	3 957 145	4 031 592	1 220.0	1 260.0	447.5

Table E.1. External variables (continued)

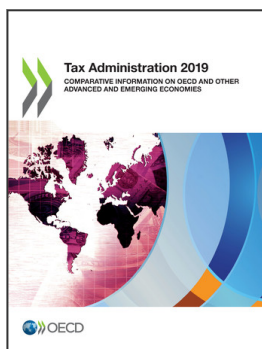
Jurisdiction	Population ¹		Labour Force ²		GDP in billions (in local currency) ³		Total government revenue in billions (in local currency) ⁴
	2016	2017	2016	2017	2016	2017	2016
Italy	60 627 498	60 551 416	25 584 166	25 458 955	1 680.0	1 720.0	777.1
Japan	126 994 511	126 785 797	66 844 279	66 503 545	538 000.0	546 000.0	189 674.8
Kenya	48 461 567	49 699 862	18 748 056	19 352 405	7 190.0	7 750.0	1 512.5
Korea	51 245 707	51 466 201	27 719 344	27 890 371	1 640 000.0	1 730 000.0	568 032.3
Latvia	1 959 537	1 940 740	1 008 672	995 283	24.9	26.9	9.2
Lithuania	2 868 231	2 827 721	1 481 027	1 458 336	38.7	41.9	13.2
Luxembourg	582 014	599 449	281 982	289 930	53.0	55.4	23.2
Malaysia	31 187 265	31 624 264	15 121 369	15 441 348	1 230.0	1 350.0	D
Malta	455 356	465 292	212 806	216 819	10.2	11.1	3.8
Mexico	127 540 423	129 163 276	56 990 890	58 072 901	20 100.0	21 800.0	4 611.6
Morocco	35 276 786	35 739 580	12 541 812	12 714 484	1 020.0	1 060.0	D
Netherlands	17 030 314	17 132 854	9 050 417	9 096 107	703.0	733.0	303.2
New Zealand	4 693 200	4 793 900	2 608 039	2 662 134	272.0	290.0	97.1
Norway	5 234 519	5 282 223	2 768 877	2 789 924	3 120.0	3 300.0	1 682.8
Peru	31 773 839	32 165 485	17 532 996	17 902 590	647.0	689.0	125.3
Poland	37 970 087	37 975 841	18 393 553	18 303 571	1 860.0	1 980.0	723.4
Portugal	10 325 452	10 293 718	5 207 267	5 173 734	185.0	193.0	78.6
Romania	19 702 332	19 586 539	8 939 351	8 833 526	762.0	858.0	243.5
Russia	144 342 396	144 495 044	76 202 012	75 638 703	86 100.0	92 000.0	31 525.0
Singapore	5 607 283	5 612 253	3 263 575	3 266 673	428.0	447.0	81.4
Slovak Republic	5 430 798	5 439 892	2 762 411	2 752 824	81.2	85.0	31.9
Slovenia	2 065 042	2 066 748	996 960	988 725	40.4	43.3	17.5
South Africa	56 015 473	56 717 156	21 701 910	22 041 176	4 350.0	4 650.0	1 631.8
Spain	46 484 062	46 572 028	23 016 544	22 966 950	1 120.0	1 160.0	415.1
Sweden	9 923 085	10 067 744	5 245 273	5 316 838	4 400.0	4 600.0	2 186.8
Switzerland	8 373 338	8 466 017	4 889 961	4 930 840	659.0	668.0	220.2
Thailand	68 863 514	69 037 513	38 996 319	39 136 388	14 500.0	15 500.0	3 122.6

Table E.1. External variables (continued)

Jurisdiction	Population ¹		Labour Force ²		GDP in billions (in local currency) ³		Total government revenue in billions (in local currency) ⁴
	2016	2017	2016	2017	2016	2017	2016
Turkey	79 512 426	80 745 020	30 749 543	31 275 221	2 610.0	3 100.0	848.8
United Kingdom	65 595 565	66 022 273	33 693 492	33 870 286	1 960.0	2 040.0	753.8
United States	323 405 935	325 719 178	162 776 841	163 463 759	18 600.0	19 400.0	5 836.9

StatLink  <http://dx.doi.org/10.1787/888933988601>

1. Population data source: World Bank, Indicator SP.POP.TOTL
2. Labour force data source: World Bank, Indicator code: SL.TLF.TOTL.IN
3. GDP data source: World Bank, Indicator code: NY.GDP.MKTP.CN
4. Total government revenue data source: IMF, Global Finance Statistics
5. Cyprus: Data provided by the Cyprus Statistical Service



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