

Preface



The 2022 edition of the Tax Administration Series (TAS), like its predecessors, provides comparative information on the performance of advanced and emerging tax administrations globally and seeks to draw out the main underlying trends and challenges they face. The purpose and value of the TAS, first published in 2004, is to assist administrations, governments, taxpayers and other stakeholders in considering how and where improvements might be made in the efficiency and effectiveness of tax administration, including through learning from what others have done.

Looking outwards in this way has never been more important, as the world has changed in unforeseen ways over the past two years, bringing new challenges as well as new solutions. The COVID-19 pandemic has affected the lives of many people around the world, and governments have taken a wide range of actions to support their citizens and businesses during this difficult period

With this edition of the TAS containing data for fiscal years 2018 to 2020, we can very well see the fiscal impact of the pandemic - net revenue collection has declined while tax arrears have gone up significantly. The COVID-19 related changes in the operating models of tax administrations that have been observed in the previous edition, mainly based on examples and anecdotal evidence, are now underpinned with hard numbers. Many of the examples in this edition continue to showcase the agility, imagination and dedication of tax administrations and their staff in the ways that they supported taxpayers and wider government during the pandemic. We can also see how many administrations are now converting some of the emergency measures into business-as-usual, improving services to taxpayers, enhancing the efficiency and resiliency of tax administration systems and offering flexible working arrangements for staff.

This edition also continues to highlight the trend towards more digital services, which in many ways has accelerated as a result of the challenges faced during the COVID-19 pandemic. Leading a tax administration myself, it is clear to me that digital service delivery is going to be of central importance to us achieving our goals. Investing in leading-edge information technologies will strengthen our operational capabilities, including our agility in providing new services more frequently and adopting new technologies earlier, with the purpose of providing clients with a seamless digital service experience to help make the process of meeting tax obligations easier for taxpayers.

Finally, as Chair of the OECD Forum on Tax Administration and Commissioner of the Canada Revenue Agency, I would like to congratulate my own staff as well as my fellow Commissioners and their staff for their exceptional work over the challenging last 12 months.

I would also like to thank all those involved in producing this engaging and informative report, in particular Oliver Petzold and Paul Marsh of the OECD Secretariat. This edition of the TAS will help us all understand more about the challenges that we face individually and collectively. Through this, we can consider what we might do in our own jurisdictions but also identify where tax administrations can collaborate to improve our services to taxpayers across the globe.



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