

Preface

The 2019 edition of the Tax Administration Series provides wide-ranging comparative information on the performance of advanced and emerging tax administrations and seeks to draw out the main underlying trends and challenges facing global tax administration. The purpose and value of the Tax Administration Series, first published in 2004, is to assist administrations, governments, taxpayers and other stakeholders in considering how and where improvements can be made in the efficiency and effectiveness of tax administration, in particular through enhancing tax compliance, reducing burdens and improving tax certainty.

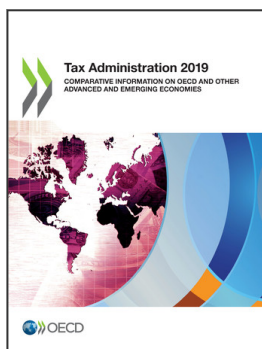
This has never been more important. The last decade has been a time of unprecedented change for tax administrations with the emergence of new technologies and business models and a vast increase in the scale of digital data, including across borders. We can be confident that the digitalisation of our economy and society will continue at an increasingly rapid pace and that it will have fundamental implications for tax policy and administration at both the global and national levels. The overall mission of our tax administrations, which collectively raise over EUR 11 trillion annually to fund public services, will remain the same. How we achieve that mission, though, and how we rise to the new challenges and opportunities of the digital age will call for different approaches, greater collaboration and, in some areas, for more fundamental changes in how tax administration is performed.

As Chair of the OECD Forum on Tax Administration and Head of the Norwegian Tax Administration, the Tax Administration Series is an invaluable resource in helping to frame those challenges and opportunities. The rich set of comparative information it contains on the functions and performance of tax administrations assists us at both the national and global level in understanding our strengths and weaknesses, and the challenges that we face individually and in common. It also helps us in identifying where tax administrations can best work together to improve the design, management and performance of global tax administration through the sharing of knowledge, collaborative working and by providing thought-leadership.

I would therefore like to thank everyone who has been involved in producing what I hope you will find an engaging and informative report, in particular the teams in each of the 58 tax administrations that have contributed their time and expertise, the authors of the country articles and the OECD Secretariat which led in the preparation of Tax Administration 2019.

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Chair Forum on Tax Administration
Head of the Norwegian Tax Administration



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