

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 help to 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 process and reporting

The publication presents the results of the second round of the ISORA survey which was 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 publication 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 TAS includes performance-related data, ratios and other information for the fiscal years 2016 and 2017. In certain areas it also uses data from the 2016 ISORA round to show trends for the period 2014 to 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 publication 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.

Publication structure

The series examines the fundamental elements of modern tax administration systems and uses data, analyses and examples to highlight key trends, recent innovations, and examples of good practice and performance measures and indicators. The first part of the publication is structured around four chapters as follows:

- Chapter 1 provides an overview of how tax administrations are both responding to the changing tax compliance environment and seeking to shape it to enhance compliance, improve the efficiency of tax administrations and reduce burdens. It explores how tax administrations are using new technologies, tools and insights to support voluntary compliance, improve compliance risk management and move taxation upstream, including through the development of the building blocks for compliance-by-design approaches.
- Chapter 2 looks at the importance of tax administrations to governments and economies in discharging their primary role of collecting taxes as well as other responsibilities given to them. In this respect, it provides information on the aggregate net tax revenues collected as well as other key figures related to activities of the administrations covered in this publication.
- Chapter 3 summarises operational performance data for key areas of tax administration. In so doing, it examines each of the major functions of the tax system. It shows that the digital transformation of tax administrations and

their interactions with taxpayers is well underway. The data shows that overall performance by tax administrations is strong but that there is also room for improvement.

- Chapter 4 looks at tax administrations' governance arrangements and the resources devoted to them. It also provides information on their workforce and sets out challenges that administrations are managing in increasing their capability while managing a workforce that in general terms is reducing in size and on average is getting older.

The second part of the publication includes ten articles authored by participating administrations. These provide a country view on a range of topical issues in tax administration.

The final part of the publication contains two annexes: (i) the tables that include the ISORA survey responses provided by tax administrations² which form the basis of the analysis in this report, and (ii) details of the administrations that participated in this publication. The annex containing the data tables is available in electronic form only.

Data tables

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.

All data tables, figures and charts in the main body of the publication contain source notes. Typically, these notes refer readers to the underlying data that is contained in the annex with the data tables.

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

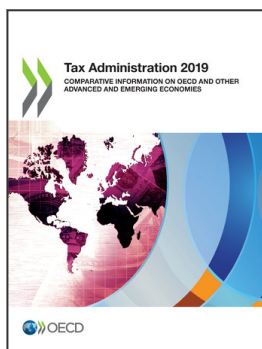
Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical 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.

Notes

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.

2. For Japan, given that it publishes its currency figures in millions the currency figures included in tables have had added a suffix of “000” in order to fit the survey requirements that currency figures needed to be provided in thousands.



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