

Reader's guide

Tax Administrations covered by the report

Tax Administration 2022 is the tenth edition of the OECD Centre for Tax Policy and Administration's comparative Tax Administration Series (TAS). 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 to identify opportunities to improve the design and administration of their systems.

This edition of the series provides internationally comparative data on various aspects of tax systems and their administration in 58 advanced and emerging economies. It covers 52 jurisdictions that are members of the OECD's Forum on Tax Administration (FTA). In addition, it includes information on the non-FTA jurisdictions that are members of the European Union (i.e. Bulgaria, Croatia, Cyprus, and Malta) as well as Morocco and Thailand (which increases the report's geographical coverage).

ISORA data gathering process and reporting

The publication presents the results of the third and fourth round of the International Survey on Revenue Administration (ISORA) which were launched in September 2020 and September 2021, respectively. The ISORA survey is a multi-organisation international survey that collects 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. Since the 2018 ISORA survey round, the Asian Development Bank (ADB) also participates in ISORA along with the four partner organisations.

2020 changes to the ISORA structure and process

Following the completion of the 2018 ISORA survey, the ISORA partners reviewed the data produced by the survey, and engaged with participating administrations to gather feedback on the survey process.

The review showed that some questions suffered from a low response rate, and that the quality of the responses was mixed in some areas. Administrations confirmed that the data was useful for international comparison, for preparation of missions to other jurisdictions and for briefing documents. They did note that the survey process was complex and time consuming, and that it was desirable for the data to be timelier.

Considering this, the ISORA partners agreed that there was a need for a major revision before launching ISORA 2020, in order to reduce burdens on tax administrations in completing the survey and to improve the quality of responses. The survey review determined that responses to many questions would remain unchanged between years, thus opening the opportunity for splitting the ISORA survey into two parts:

1. ***Questions to be asked in an annual ISORA survey.*** These questions mainly focus on the operational performance of tax administrations, allowing the annual survey to be significantly

reduced in size and making it easier to complete. This also allows data to be made available more quickly to participating administrations. The 2020 and 2021 ISORA surveys fall in this category.

2. **Questions to be asked every four-five years.** These are mainly questions where responses are less likely to change between survey iterations. A significant number of questions included in the 2016 and 2018 ISORA surveys would fall within this category. Understanding that responses to those questions are more likely to remain stable over a longer period, means they need to be asked less frequently, thus reducing administration's annual burden of completing the survey. The ISORA partners are still in the process of designing this supplementary ISORA survey which is intended to be launched in 2023.

Survey management

The 2020 and 2021 ISORA surveys collected data for fiscal years 2018, 2019 and 2020. 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 by assisting them with the completion of the ISORA survey, based on an upfront agreed allocation 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 available to the public

Historically, the OECD makes all ISORA data for TAS participants publicly available through the TAS and its data annex. Similarly, the ADB publishes jurisdiction-level ISORA data for its members. See, for example, its publication *A Comparative Analysis of Tax Administration in Asia and the Pacific 2020 Edition* (Asian Development Bank, 2020^[1]). The other ISORA partners, do the following:

- IMF publishes in aggregated form. See, for example, the IMF publication *ISORA 2018: Understanding Revenue Administration* (Crandall, Gavin and Masters, 2021^[2]); and
- CIAT publishes selected data points. See, for example, the CIAT publication *Overview of Tax Administrations: structure; income, resources and personnel; operation and digitalization: ISORA* (Díaz de Sarralde, 2019^[3]).

In addition, starting with the 2020 ISORA survey, all ISORA data is made available to the public on the RA-FIT data portal (<https://data.rafit.org/>).

Data comparability

TAS 2022 includes performance-related data, ratios and other information for the fiscal years 2018, 2019 and 2020. The 2018 and 2019 data was collected through the 2020 ISORA survey and already included in TAS 2021. However, a number of administrations updated some of their 2018 and 2019 data during the process of producing the 2022 edition of the TAS. For that reason, there might be some differences between TAS 2021 and 2022 figures and tables displaying 2018 and 2019 data.

In certain areas, TAS 2022 also uses data from the 2016 and 2018 ISORA rounds to show trends for the period between 2014 and 2020. However, as noted above, the changes in the ISORA process meant that the ISORA 2020 and 2021 surveys have been reduced significantly in size when compared to the 2016 and 2018 version. In addition, following the review, a number of changes were made to questions to improve clarity and data quality. Therefore, care needs to be taken when comparing results from ISORA 2020 and 2021 with ISORA 2016 and 2018, and the wording of survey questions compared whenever

relevant. The survey questions can be accessed on <https://data.rafit.org/> under “Forms and Guides” in the section “Publication/Links”.

As a result of the changes to the ISORA survey, TAS 2022 may not comment on certain data points that were covered in the 2019 edition of the TAS (OECD, 2019^[4]). For those data points, the 2019 edition remains the most recent source.

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 made 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.

Data from the Inventory of Tax Technology Initiatives

To complement the ISORA survey data, this edition of the TAS also uses data from the Inventory of Tax Technology Initiatives (ITTI) which contains information on technology tools and digitalisation solutions implemented by more than 75 tax administrations. It has been put together with the assistance of the ISORA partners, the ADB, the African Tax Administration Forum, the *Cercle de Reflexion et d'Echange des Dirigeants des Administrations Fiscale*, the Commonwealth Association of Tax Administrators and the Study Group on Asia-Pacific Tax Administration and Research. (OECD, 2022^[5])

The inventory data is collected through a global survey on digitalisation, and can offer further insight into the ISORA data in certain places. Therefore, where available, this edition of the TAS uses the ITTI data from 52 out of the 58 tax administrations that are covered in this report and that have completed the global survey on digitalisation.

Publication structure

The series examines the fundamental elements of modern tax administration systems and uses data analysis and examples supplied by tax administrations to highlight key trends, recent innovations, and performance measures and indicators.

Structure

The main body of the publication is structured around nine chapters: (i) an introduction followed by chapters on (ii) responsibilities and revenue collections; (iii) registration and identification; (iv) assessment; (v) services; (vi) verification and compliance management; (vii) collection; (viii) disputes; and (ix) budget and workforce.

The publication also contains two annexes:

- Annex A contains the tables with the ISORA 2020 and 2021 survey responses provided by tax administrations¹ which form the basis of the analysis in this report:
 - 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 raw ISORA 2020 and 2021 survey data. Those are the tables starting with “A”.
 - The last two tables holds external data points that were used to calculate some of the D-table indicators. Those tables start with “E”.
- Annex B has the details of the administrations that participated in this publication.

Both annexes are visible online only and can be viewed here: <https://doi.org/10.1787/1e797131-en>.

Tables and figures

The tables and figures in the publication are all accompanied by hyperlinks (OECD StatLinks) that direct readers to corresponding MS Excel spreadsheets containing the underlying data. These links are stable and will remain unchanged over time.

Typically, the source notes below the figures in the main body of the publication refers readers to the underlying data that is contained in Annex A. In some cases, they may refer to previous editions of the TAS or, where ITTI data is used, to the relevant MS Excel spreadsheets on ITTI.

Symbols and abbreviations that are used in the data 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 the question not being applicable to a particular jurisdiction, or an 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

The FTA is a unique body bringing together tax commissioners from over 50 advanced and emerging economies from across the globe. 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 jurisdiction’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 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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- Asian Development Bank (2020), *A Comparative Analysis of Tax Administration in Asia and the Pacific: 2020 Edition*, Asian Development Bank, Manila, <https://doi.org/10.22617/TCS190240>. [1]
- Crandall, W., E. Gavin and A. Masters (2021), *ISORA 2018: Understanding Revenue Administration*, International Monetary Fund, Washington, DC, <https://www.imf.org/en/Publications/Departmental-Papers-Policy-Papers/Issues/2021/11/03/Understanding-Revenue-Administration-464865> (accessed on 13 May 2022). [2]
- Díaz de Sarralde, S. (2019), *Overview of Tax Administrations: structure; income, resources and personnel; operation and digitalization*. ISORA, Inter-American Center of Tax Administrations (CIAT), Panama City, https://www.ciat.org/Biblioteca/Estudios/2019_Overview_AT-ISORA_sarralde.pdf (accessed on 13 May 2022). [3]
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- OECD (2019), *Tax Administration 2019: Comparative Information on OECD and other Advanced and Emerging Economies*, OECD Publishing, Paris, <https://doi.org/10.1787/74d162b6-en>. [4]



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