

PARTNERSHIPS

With 34 member countries, the Organisation for Economic Co-operation and Development (OECD) is an intergovernmental organisation that has forged global standards, international conventions, agreements and recommendations. The OECD plays a key role in strengthening international tax co-operation in order to provide analytical support for the development of efficient tax systems, thereby helping to restore growth, create jobs and reduce inequalities. Its Development Centre is a forum where countries come to share their experience to help decision makers find policy solutions in developing and emerging economies.

Revenue Statistics in Latin America and the Caribbean 2016 is the fifth edition for this region. It is a joint publication by the OECD, the United Nations Economic Commission for Latin America and the Caribbean (ECLAC), the Inter-American Centre of Tax Administrations (CIAT), and the Inter-American Development Bank (IDB). The publication covers a group of 22 LAC countries, two of which are OECD members.

Revenue Statistics in Asian Countries 2015 is the second edition for the Asia region. This publication is prepared, in co-operation with the Asian Development Bank (ADB). The 2015 edition presents data on tax revenues in five Asian economies, two of which are OECD member countries.

Revenue Statistics in Africa is co-ordinated by a group of partners bringing together the African Development Bank (AfDB), the African Tax Administration Forum (ATAF), the CREDAF (Centre de rencontres et d'études des dirigeants des administrations fiscales), the OECD, the African Union Commission (UAC), and the World Customs Organisation (WCO) to ensure that countries taking part in this project receive the broadest possible engagement and support. The first edition, published in April 2016 includes eight countries.



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OECD Revenue Statistics

TOWARDS IMPROVED GLOBAL COVERAGE



Global Revenue Statistics

Accurate, complete, and reliable statistics on public revenue and on taxes in particular are critical to tax policy development. Revenue Statistics provides a harmonised, comparable and reliable foundation to inform evidence-based decisions on tax and customs policies and administrative reforms. Against a background of increasing international trade, in which tax is a factor impacting competitiveness and development, such comparative data are crucial to formulating policies and reforming administrations. This annual publication presents a conceptual framework designed to define and classify public revenues from taxes and other sources in Asian countries, in a common format with comparable statistics across the participating countries.

OBJECTIVES

- ▶ Provide countries with comparable statistical indicators for tax and customs policy makers, using a tool that is developed and tested with African, Asian, Latin American and OECD countries.
- ▶ Inform decision-making concerning tax reforms and improve the capacity of participating countries to mobilise their own resources;
- ▶ Provide a highly detailed dataset free of charge and ready for analysis

BENEFITS

- ▶ A tool adapted for tax policy analysis, developed by and for national tax policy makers.
- ▶ Guaranteed accuracy: data checked and validated by national authorities working in partnership with the OECD.
- ▶ Guaranteed comparability: a common method for collecting, analysing, aggregating and presenting data across all countries and regions.
- ▶ Continuous dialogue between the partners and participating countries on tax and customs policy (including standalone seminars).

SCOPE

Collection, presentation and analysis of revenues by type of tax categories and by level of government (as % of GDP and total tax revenue):

- ▶ Income taxes
- ▶ Corporate taxes
- ▶ Social security contributions
- ▶ Property taxes
- ▶ Taxes on goods and services

INVOLVEMENT OF PARTICIPATING COUNTRIES

- ▶ Collect and provide data on tax, by level of government, from 1990 (or as soon afterwards as practicable).
- ▶ Collaborate with the OECD and its partners to resolve classification problems.
- ▶ Check and validate final data.
- ▶ Participate in the dissemination of results.
- ▶ Participation is free of charge. No extra data gathering is required, and OECD statisticians work with participating countries to prepare the publication.
- ▶ A flexible approach to the data gathering process and the presentation of data, tailored to the needs of participating countries.
- ▶ Strong support and advice provided by OECD and partners to provide guidance on the classification. Most of the data compilation tasks carried out by OECD to minimise the burden on countries.

CONTACT US

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www.oecd.org/tax/tax-policy/revenue-statistics-comparable-tax-revenue-data.htm