This note is submitted to the Working Party No.2 FOR DISCUSSION AND DECISION under Item VIII of the agenda for their meeting to be held on 14-15 November 2000.

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DATA PRESENTATION AND PUBLICATION

Introduction

1. Delegates are invited to consider this preliminary note in order to determine how to place our statistical material on the website in a form that will be of greatest value to users. Delegates are also asked to consider how best to share our data with other organisations.

2. In recent years, efforts have been made to improve the quality and reliability of our statistical material. The OECD Tax Database, Revenue Statistics, Taxing Wages, Consumption Tax Trends are the main statistical products of the Fiscal Affairs Division. The aim will be to make available these statistical products in an interactive-virtual environment for Delegates and officials to access.

I. Background

3. At a meeting of the Forum on Strategic Management Steering Group in February 1999 it was agreed to develop the FSM Knowledge Exchange web site cooperatively for the Committee on Fiscal Affairs. Australia volunteered to lead the project and all steering group members agreed to participate. The Web site will be an important tool for fulfilling the FSM’s mandate to facilitate communication between and sharing of best practice approaches among Member country revenue authorities. The Steering Group of the FSM is convinced that this initiative will be a powerful communication tool for the CFA. It gives, for example, the opportunity for WP2 to maintain and diffuse the OECD Tax Database in an electronic format.

4. A phased approach is being taken to developing the site. Phase I involved developing a publicly accessible (open) website. In Phase II, starting from the last quarter of 2000, it is envisaged that a more secure communication and expanded search functionality will be developed. This will encourage the broadest range of information sharing amongst revenue authorities.

5. The aspiration is to deliver real-time access to most OECD tax statistical products online, using Ivation's Beyond 20/20 web browser, which will provide access in an interactive and user-friendly way. This tool enables fast and flexible searching of our statistical database tables, with the ability to download to Excel. Most OECD statistical databases are already available on Olis/net using Ivation’s Beyond 20/20 web browser. Each database will be available separately within Olis/net; cross searching between databases is not possible currently. Each database will have its own update cycle.

6. At the moment on the Olis/net a set of statistical data is available from the Government Finance’s menu using Ivation’s Beyond 20/20 web browser:

- RS - Revenue Statistics 1965-1998;
- APW - Taxing Wages 1998-1999;
- ANA - Annual National Accounts, Vol. 2;
2. **Purpose**

7. Our intention is to improve the service adding the other main statistical publications of the Division. In particular, an updating of the Tax Database will be necessary as well as a different outward appearance in order to adapt the latter to the Ivation’s Beyond 20/20 web browser.

8. As a result, the *FSM Knowledge Exchange web site* could provide a direct link to OLIS, enabling users to freely access its contents. On the other hand, we may also investigate the scope to develop a better *interactivity* than that offered by the Ivation’s Beyond 20/20 web browser. In effect, a better presentation of the tax statistics will be possible if each user could be able to obtain on request their own statistical product. An interactive statistical portal desktop to produce your own tables and figures will be our next challenge as soon as resources permit.

9. Then, we could also include in the *FSM Knowledge Exchange web site* main tables and/or comparative figure delegates require for an immediate consultation as, for example:

- Income tax plus employee and employer contributions less cash benefits (as % of labour costs);
- Income tax plus employee contributions less cash benefits by family-type (as % of gross wage);
- Tax revenues of main headings expressed at market prices (as % of GDP and/or of total tax receipts).

10. They will be progressively released during Phase II in the third quarter of 2001. Meanwhile, the security system access will be fixed and available on the *FSM Knowledge Exchange web site*. Moreover, the security system will enable us to envisage the inputting of data via the Internet by delegates.

3. **The new outward appearance of the Tax database**

11. The Tax database is in effect a collection of statutory rates, i.e. a spot observation updated each year, whose aim is to provide a readable and concise group of tables for rapid consultation reproducing the main numerical elements of the Member countries’ tax systems. Until now, it has not been officially published. However, the Secretariat recommends that it be made public in some form.

12. First of all, we might convert data into Euro currency, where possible throughout the *Tax database*, in order to simplify the consultation and the cross-country checking. On *Table 1* we should consider the possibility of having the tax rates on the first page and the brackets on a second page (easier to convert in the Beyond 20/20’s Table). Moreover, a careful imputing of *zero band/exemption column* is needed, in particular to take into account the equivalent effect of a tax credit system on the former. On *Table 3* we should consider the possibility of adding to the top income earner the medium/median one, which could be easily extracted from *Taxing Wages* i.e. APW in first approximation.

13. We then propose to leave out *Table 4* as well as 5c, 5d, 9a and 9b and to convert them into information schedules and/or a description document together with the current annex, as it will be practically impossible to reproduce all the details of each system in the Beyond 20/20’s software. Next, we might add one Table for excise rates on mineral oil products and another Table of general VAT and/or sales tax rates; these can be easily extracted from the Consumption Tax Trends publication and adapted to Ivation’s Beyond 20/20 web browser. Finally, we propose to sum up *Tables 6, 7 and 8* in a single and exhaustive Table on Corporate Income taxation rates.
4. Sharing data with other organisations

14. The Secretariat supports co-operative actions with other international organisations (Eurostat; EU Commission; IMF; IEA; etc), especially when this co-operation implies the sharing and employing of our tax statistics for new analysis. Therefore, we should be ready to share the data and the outcomes of our work on a reciprocal base, being fully aware of the use and the analysis that eventually would be conducted by these organisations. It is, however, obvious that this should not create any additional burden for Delegates.

15. To enhance maximum co-operation and in order to prevent misleading interpretation of our work, Delegates are requested to inform the secretariat of any direct claim for OECD data from another organisation. Such co-operative initiatives would then be reported to the next meeting of WP2, together with details of the analysis contents that should have been anticipated to the Secretariat.