Tax Administration 2017 (TAS) is the seventh edition of the OECD Centre for Tax Policy and Administration’s biennial Comparative Information Series. The TAS examines the fundamental elements of modern tax administration systems in 55 advanced and emerging economies. It uses data, analysis and examples to highlight key trends, recent innovations, and examples of good practices and performance measures and indicators for the countries concerned. The primary purpose of the TAS is to share information that will facilitate dialogue among senior tax officials on the design and administration of tax systems.

The 55 tax administrations participating in the TAS 2017 collect net revenue of EUR 8.5 trillion (2015), equal to about 20% of the GDP, and representing 54% of total government revenue. They are large and complex organisations employing almost 2 million staff that deal with the tax affairs of more than 750 million personal and corporate taxpayers.

The TAS 2017 contains seven chapters that provide performance-related data, trends and commentary based on data up to the end of the 2015 fiscal year, and includes eight articles authored by participating administrations on a range of topical issues in tax administrations as well as over one hundred examples of innovation and best practices. The underlying data was gathered through a new tax administration survey, developed collaboratively by the Inter-American Center of Tax Administration (CIAT), the International Monetary Fund (IMF), the Intra-European Organisation of Tax Administrations (IOTA) and the OECD.
Significant change continues

The report shows the significant change that is taking place in tax administrations, driven by (i) the use of new technologies, tools and data to improve the effectiveness and delivery of contemporary services; (ii) the desire to reduce the cost of tax operations and burdens on taxpayers; (iii) the taking on of new responsibilities; and (iv) the implementation of the far-reaching and major changes to the international tax rules, including the outcomes under the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project.

Strengthening delivery performance

The collective performance of tax administrations covered in the publication has generally strengthened over the last two years, including steady growth in the provision and use of digital services, particularly to support taxpayer self-service, the use of e-channels to file or pay and improvements in telephone communications.

Changing the compliance environment and sharpening compliance focus

Levels of tax compliance are improving since the publication TAS 2015. Levers used include simplifying tax requirements, expanding cooperative arrangements and more managing of compliance, such as the pre-filling of tax returns. Further, the use of more sophisticated tools is allowing administrations to more actively manage compliance risk and determine effective compliance interventions across the spectrum of taxpayers, including large businesses, high net worth individuals, and small and medium enterprises.

Managing, using and securing data more effectively...

Lower storage costs coupled with advances in analytics technologies have allowed administrations to not only source more data in support of new approaches and products, but to also facilitate better management of tax risks, including managing compliance closer to the taxable event or where it most naturally occurs for the taxpayer. New data approaches are also allowing administrations to differentiate service and intervention treatment based on the perceived tax risk of a transaction, taxpayer or event.

Administrations also report work to further strengthen security of taxpayer information, as well as putting considerable effort into ensuring internal processes prevent unlawful attempts to obtain information and to ensure that the person they are dealing with is in fact the taxpayer.

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