Accurate, complete, and reliable statistics on public revenue, and on taxes in particular, are critical to tax policy development. The Revenue Statistics publications provide 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 key factor impacting competitiveness and development, such comparative data are crucial to formulating policies and implementing reforms. The Global Revenue Statistics project presents a conceptual framework designed to define and classify public revenues from taxes and other sources in a common format with comparable statistics across the participating countries.

**OBJECTIVES**

- Provide comparable indicators for policymakers using a tool that has been tested in over 70 countries in Africa, Asia, Latin America & the Caribbean, and the OECD.
- Inform policy decision-making on tax reforms and improve the capacity of participating countries to mobilise their own resources.

**BENEFITS**

- A tool developed by tax policymakers and adapted for tax policy analysis, which includes:
  - a highly-detailed dataset freely accessible online and ready for analysis.
  - a free online interactive tool to “compare your country”.
  - an annual publication, available in hard copy and online.
  - tailored reporting tools based on countries’ needs (e.g. country notes).
- Participation is free of charge and at low resource cost: maximum 1-2 weeks work a year. Guidance is provided and most data compilation tasks are carried out by the OECD.
- Guaranteed comparability: a common method for collecting, analysing, aggregating and presenting data across over 70 countries in four regions.
- Guaranteed accuracy: data validated by national authorities.
- Continuous dialogue on tax policy, including seminars with experts in the regions to share experiences and best practices.

**SCOPE**

- Revenue by type of tax categories and by level of government (in national currency, as % of GDP and % of total tax revenue):
  - Personal income taxes, corporate income taxes, social security contributions, property taxes, value-added taxes, excises, customs duties and many more.
  - The publications normally include a special feature on a thematic issue of relevance.
INVolvement of participating countries

- Countries nominate focal points who:
  - provide data from 1990 (or as soon afterwards as practicable).
  - collaborate with the OECD and its partners to resolve classification differences.
  - check and validate final data.

- Strong support and advice is provided by the OECD on classification issues and the data collection.

- An effective means of capacity building in national administrations of participating countries and opportunities for secondment to the OECD.

Regional and international cooperation

Partnerships

With 35 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 drive growth, create jobs and reduce inequalities. Its Development Centre is a forum where countries come to share their experiences to help decision makers find policy solutions in developing and emerging economies.

The Revenue Statistics publications are jointly produced by the OECD Centre for Tax Policy and Administration and the OECD Development Centre, in conjunction with regional and international partners.

Regional publications and global database

Publications

The Revenue Statistics series includes four regional publications and a global database:

- **Revenue Statistics in Africa (2017)**
  A joint project with the African Tax Administration Forum (ATAF) and the African Union Commission (AUC), with the support of the European Union and the technical co-operation of the African Development Bank (AfDB) and the Centre de rencontres et d’études des dirigeants des administrations fiscales (CREDAF).

- **Revenue Statistics in Latin America and the Caribbean (2018)**
  A joint project with 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).

- **Revenue Statistics in Asian Countries (2017)**
  A joint project with the support of the European Union and in cooperation with the Asian Development Bank (ADB).

- **Revenue Statistics in the OECD (2017)**
  Published annually since 1972.

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