

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.

Comparable indicators

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.

Analysis, accuracy, community

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**.

Tax-to-GDP ratio and the tax mix

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.

INTERNATIONAL CO-OPERATION: A GLOBAL PROJECT

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

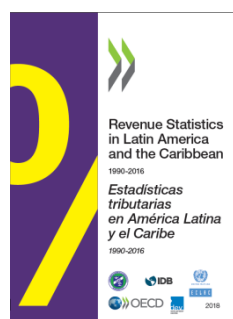
PUBLICATIONS

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



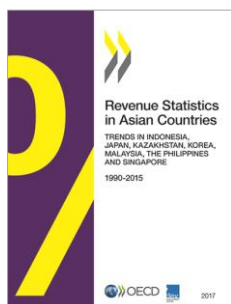
Revenue Statistics in Africa (2017)

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 co-operation with the Asian Development Bank (ADB).



Revenue Statistics in the OECD (2017)

Published annually since 1972.

Contact us:

RevenueStatistics@oecd.org

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