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Economics

Economic Policy Reforms 2021 Going for Growth: Shaping a Vibrant Recovery

Going for Growth 2021 identifies country-specific structural policy priorities for the recovery across OECD and key non-member countries (Argentina, Brazil, The People's Republic of China, Costa Rica, India, Indonesia and South Africa). It frames the main policy challenges of the current juncture along three main areas: building resilience; facilitating reallocation and boosting productivity growth for all; and supporting people in transition. The publication also highlights priorities in areas necessitating increased international cooperation in order to manage cross border spillovers: health, climate change, trade and taxation challenges of digital economies.

OECD Economic Surveys: Indonesia 2021

Indonesia experienced its first recession in over two decades in 2020, although large-scale fiscal stimulus and monetary support limited its depth and impact. The approval of an ambitious package of structural reforms, covering labour laws, taxes and ease of doing business, testifies of the authorities' commitment to attract high-quality investment that will enhance wealth and well-being. This is key at a time when Indonesia embarks in trade and investment liberalisation through the Regional Comprehensive Economic Partnership with East Asia and Oceania partners, with new opportunities and challenges. Nevertheless, the pandemic leaves behind strong headwinds. The COVID-19 impact compounds pre-existing challenges, notably a very high incidence of informality and relatively low levels of skills. Uncertainty surrounds the vaccination roll-out and the resumption of a normal life, especially for children who have been deprived of school for an unprecedentedly-long period. The crisis will have a lasting effect on some vulnerable socio-economic sectors and therefore requires improvements in the delivery of social services.

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Taxation

The Impact of the Growth of the Sharing and Gig Economy on VAT/GST Policy and Administration

This report aims at assisting tax authorities in designing and implementing an effective Value Added Tax/Goods and Services Tax (VAT/GST) policy response to the growth of the sharing and gig economy. The rise of this phenomenon, powered by digital platforms, has transformed a number of industries within just a few short years. It involves large numbers of new economic operators (often private individuals), who monetise (often) underutilised goods and services by offering these, via digital platforms, for temporary (“shared”) use by primarily private consumers. Questions have been raised whether existing VAT/GST policy and administration frameworks are sufficiently capable of dealing with this new economic reality notably with a view to protecting VAT/GST revenue and minimising economic distortions. This report sets out the core components of a comprehensive VAT/GST policy strategy for tax authorities to consider in response. It analyses the key features of the sharing and gig economy and its main business models; identifies the associated VAT/GST challenges and opportunities; and presents a wide range of possible measures and approaches to support an effective policy response. This includes detailed guidance on the possible role of digital platforms in facilitating and enhancing VAT/GST compliance in the sharing and gig economy.

Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping Inclusive Framework on BEPS: Action 6

The BEPS Action 6 minimum standard on preventing the granting of treaty benefits in inappropriate circumstances, is one of the four BEPS minimum standards that all members of the OECD/G20 Inclusive Framework on BEPS (Inclusive Framework) have committed to implement. This report reflects the outcome of the third peer review of the implementation of the Action 6 minimum standard on treaty shopping as approved by the Inclusive Framework. It includes the aggregate results of the review and data on tax treaties concluded by each of the 137 members of the Inclusive Framework on 30 June 2020 and it contains the jurisdictional section for each member. The data compiled for this peer review demonstrate that the MLI has been the tool used by the vast majority of jurisdictions that have begun to implement the minimum standard and that the MLI has started to impact tax treaties of jurisdictions that have ratified it.

Taxation

Making Dispute Resolution More Effective – MAP Peer Review Report

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Under Action 14, countries have committed to implement a minimum standard to strengthen the effectiveness and efficiency of the mutual agreement procedure (MAP). The MAP is included in Article 25 of the OECD Model Tax Convention and commits countries to endeavour to resolve disputes related to the interpretation and application of tax treaties. The Action 14 Minimum Standard has been translated into specific terms of reference and a methodology for the peer review and monitoring process.

The peer review process is conducted in two stages. Stage 1 assesses countries against the terms of reference of the minimum standard according to an agreed schedule of review. Stage 2 focuses on monitoring the follow-up of any recommendations resulting from jurisdictions' Stage 1 peer review report. This report reflects the outcome of the Stage 2 peer monitoring of the implementation of the Action 14 Minimum Standard by each country.





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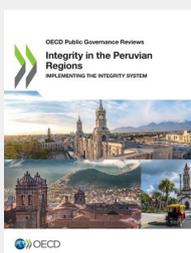
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Governance

Understanding the Spillovers and Transboundary Impacts of Public Policies Implementing the 2030 Agenda for More Resilient Societies

The multidimensional and intergenerational nature of the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs) calls for integrated policies. Progress made in a particular social, economic or environmental area or individual goal may generate synergies and trade-offs across dimensions (spillover effects), and steps taken in one country could have positive or negative impacts beyond national borders (transboundary effects). Assessing the multidimensional and cross-border effects of policies has become even more urgent in the context of COVID-19 containment measures. However, there are gaps in governance and analytical tools for identifying and managing spillover and transboundary effects, posing challenges for governments in designing and implementing sustainability strategies. This book, a collaborative effort by the OECD and the European Commission-Joint Research Centre (EC-JRC) presents a set of new governance and analytical tools, lessons learned from country experiences, and good emerging practices for managing spillover and transboundary effects in the implementation of the 2030 Agenda.

Driving Performance at Portugal's Energy Services Regulatory Authority

As “market referees”, regulators contribute to the delivery of essential public utilities. Their organisational culture, behaviour and governance are important factors in how regulators, and the sectors they oversee, perform. The OECD Performance Assessment Framework for Economic Regulators (PAFER) looks at the institutions, processes and practices that can create an organisational culture of performance and results. The report uses PAFER to assess elements linked to both the internal and external governance of Portugal’s Energy Services Regulatory Authority (ERSE). The review acknowledges the well-respected status of ERSE within the institutional framework, analyses the key drivers of its performance, and identifies a number of challenges and opportunities to help the regulator prepare for the future, including in the context of deep market transformation and the COVID-19 crisis.

Integrity in the Peruvian Regions Implementing the Integrity System

Promoting integrity in subnational government can be a challenge, but it is crucial. Indeed, it is often at this level where trust in government is forged, and where actions to promote integrity have the greatest impact. This report looks at efforts in Peru to introduce an integrity function at regional government level. It analyses how regions are implementing this function and proposes concrete recommendations for improvement. The report also looks at how to improve the impact of Regional Anticorruption Commissions and how national actors, in particular the Peruvian Secretary of Public Integrity, can provide support to the integrity function and system at the regional level.

Education

The Assessment Frameworks for Cycle 2 of the Programme for the International Assessment of Adult Competencies

The OECD's Programme for the International Assessment of Adult Competencies (PIAAC) represents a comprehensive international comparative assessment of the information processing skills of adults vital for the full participation in social and economic life in the 21st century. PIAAC is now in its second cycle and continues a series of international assessments of adult skills that began in the mid-1990s with the International Adult Literacy Survey (IALS).

The Assessment Frameworks for Cycle 2 of PIAAC provide an essential background for understanding the skills assessed by the PIAAC assessment and for interpreting the results of the study. The Assessment Frameworks define and describe the skills assessed in the study – literacy, numeracy and problem solving – and outline the key features of the assessment of these skills. In addition, the relationship between Cycle 2 of PIAAC and previous assessments of these skills among the adult population is explained and an overview is provided of the changes that have occurred in the conceptualisation of these skills in the different international assessments of adult skills implemented over the last two decades.

Teachers and Leaders in Vocational Education and Training

Vocational education and training (VET) plays a central role in preparing young people for work, developing the skills of adults and responding to the labour-market needs of the economy. Teachers and leaders in VET can have an immediate and positive influence on learners' skills, employability and career development. However, when compared to general academic programmes, there is limited evidence on the characteristics of teachers and institutional leaders in VET and the policies and practices of attracting and preparing them. VET teachers require a mix of pedagogical skills and occupational knowledge and experience, and need to keep these up to date to reflect changing skill needs in the labour market and evolving teaching and learning environments. This report fills the knowledge gap on teachers and leaders in VET, and produces new insights into what strategies and policies can help develop and maintain a well-prepared workforce. It zooms in on VET teacher shortages; strategies for attracting and retaining teachers; initial training and professional development opportunities for teachers; the use of innovative technologies and pedagogical strategies; and the important role of institutional leaders and strategies for better preparing and supporting them.



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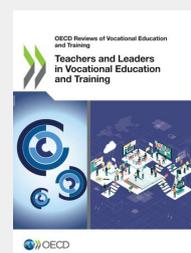
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Education

OECD Skills Strategy Kazakhstan Assessment and Recommendations

Skills are the key to shaping a better future and central to the capacity of countries and people to thrive in an increasingly interconnected and rapidly changing world. Megatrends such as globalisation, technological advances and demographic change are reshaping work and society, generating a growing demand for higher levels of skills and new sets of skills.

OECD Skills Strategy projects provide a strategic and comprehensive approach to assess countries' skills challenges and opportunities and help them build more effective skills systems. The OECD works collaboratively with countries to develop policy responses that are tailored to each country's specific skills needs. The foundation of this approach is the OECD Skills Strategy Framework, which allows for an exploration of what countries can do better to: 1) develop relevant skills over the life course; 2) use skills effectively in work and in society; and 3) strengthen the governance of the skills system.

This report, OECD Skills Strategy Kazakhstan: Assessment and Recommendations, identifies opportunities and makes recommendations to improve the activation of skills of vulnerable populations, foster greater participation in adult learning of all forms, build an effective skills information system, and strengthen the governance of skills policies in Kazakhstan.

Social Issues / Migration / Health

Young People with Migrant Parents

The OECD series Making Integration Work summarises, in a non-technical way, the main issues surrounding the integration of immigrants and their children into their host countries. Each volume presents concrete policy lessons for its theme, along with supporting examples of good practices and comparisons of the migrant integration policy frameworks in different OECD countries. This fourth volume explores the integration of young people with migrant parents, a diverse and growing cohort of youth in the OECD area.

Employment

Continuing Education and Training in Germany

Germany has a strong skill development system. The country's 15-year-old students performed above the OECD average in the last (2018) edition of the Programme for International Student Assessment (PISA), continuing a trend of significant improvement since PISA's first edition in 2000. Its adult population also has above-average literacy and numeracy skills, according to the OECD Survey of Adult Skills (PIAAC). A strong and well-respected vocational education and training system is seen as one of the success factors behind these achievements. However, participation in learning beyond initial education lags behind other high-performing OECD countries and varies considerably across different groups of the population. This is problematic in a rapidly changing labour market, where participation in continuing education and training is a precondition for individuals, enterprises and economies to harness the benefits of these changes. This report assesses the current state of the German continuing education and training (CET) system. It examines how effectively and efficiently the system prepares people and enterprises for the changes occurring in the world of work, and identifies what changes are necessary to make the CET system more future ready. The report makes recommendations for the further development of the CET system based on international good practice.

Science and Technology

OECD Reviews of Innovation Policy: Kuwait 2021

The slowdown in market demand for oil is putting increasing pressure on Kuwait's current economic and social model. This model is based on the distribution of petroleum export proceeds to Kuwaiti citizens, with relatively limited long-term investment in knowledge production and the upgrading of the national innovation capacity.

The transition towards a knowledge-based society – where value creation, the resolution of societal challenges and the well-being of society at large will be based on the production, diffusion and implementation of knowledge – is becoming an imperative. This is recognised within the national development strategy which formulates the objective of attaining 'Smart Kuwait' by 2035.

Such a transition is challenging and can only be achieved through the build-up of appropriate governance of the STI system with adequate institutions such as a Ministry and a professional agency with a mandate for research and innovation. This set-up should help raise awareness and reduce barriers to innovation, reinforce the scientific research base, develop the support for business innovation, foster knowledge diffusion and co-creation between science and industry, build up the human capital needed, and establish the role of science, technology and innovation in tackling Kuwait's societal challenges.



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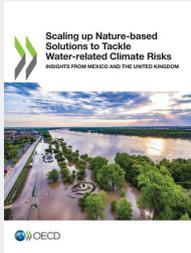
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Environment

Scaling up Nature-based Solutions to Tackle Water-related Climate Risks Insights from Mexico and the United Kingdom

This report provides an assessment of the use of, and recommendations for scaling up, Nature-based Solutions to address water-related climate risks. The analysis is based on two country case studies carried out in Mexico and the United Kingdom. On the basis of a previously developed policy evaluation framework, the analysis identifies existing challenges as well as highlights emerging good practices with regard to policy design and implementation, governance, regulatory mechanisms, and technical and financial arrangements. The report's findings support policy makers and practitioners in strengthening the use of Nature-based Solutions to tackle climate risks, with a special focus on water-related risks.

The Economic Benefits of Air Quality Improvements in Arctic Council Countries

The Arctic is a vital region that helps preserve the balance of the global climate. The Arctic environment is particularly sensitive to short-lived climate pollutants, including black carbon, due to their strong warming effect. With ambitious policy action to reduce air pollutants, Arctic Council countries would obtain a positive effect on health and the environment throughout their territory, while also helping to slow down climate change by reducing emissions of black carbon. This report calls for ambitious policy action to reduce air pollution in Arctic Council countries, highlighting the environmental, health, and economic benefits from policy action.

Development

SIGI 2021 Regional Report for Southeast Asia

Achieving gender equality and tackling discriminatory laws, social norms and practices set a direct path toward a more inclusive economy and society. The SIGI 2021 Regional Report for Southeast Asia provides new evidence-based analysis on the setbacks and progress in achieving gender equality between 2014 and 2019 in 11 countries. The report uncovers the discrimination women face within social institutions in various dimensions; in the family and household context, in relation to physical integrity and access to productive and financial resources, as well within the political and civil spheres. The SIGI 2021 Regional Report for Southeast Asia explores the interaction between women's empowerment and discriminatory social institutions by looking specifically at four core areas – health, education, the economic dimension and decision making. It also unveils the cost of discriminatory social institutions for Southeast Asian countries and the socio-economic consequences of the COVID-19 crisis for women and girls. Building on the regional analysis of how discriminatory social institutions continue to hinder efforts toward SDG 5, the report provides a set of policy recommendations to enhance governments' efforts to deliver on their gender equality commitments by 2030.



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