Depending our understanding of the practice of revenue administration:

Presentation by Fiscal Affairs Department, IMF

The International Survey on Revenue Administration ISORA

Manila   December 2017

Presentation Outline

- What is 'ISORA'?

- ISORA Partnership

- ISORA 2016 – selected results

- How does ISORA work?

- Future plans

What is ISORA?

- Survey of revenue administrations

- Aims:

  - Collect comparable data on revenue administrations
  - Develop cross-country database to identify trends and good practices
  - Assist countries to evaluate/formulate strategies
 - Elevate importance of monitoring and performance measurement

The ISORA partnership

- Current partners:
  - CIAT
  - IMF
  - IOTA
  - OECD
- ISORA partners help collate information
- Partners recognize the value of working together to:
  - Standardize data collected
  - Establish a database spanning a greater number of countries

Country participants ISORA 2016:

- **Data available for 135 countries**

  - CIAT support 15 countries
  - IMF support 55 countries
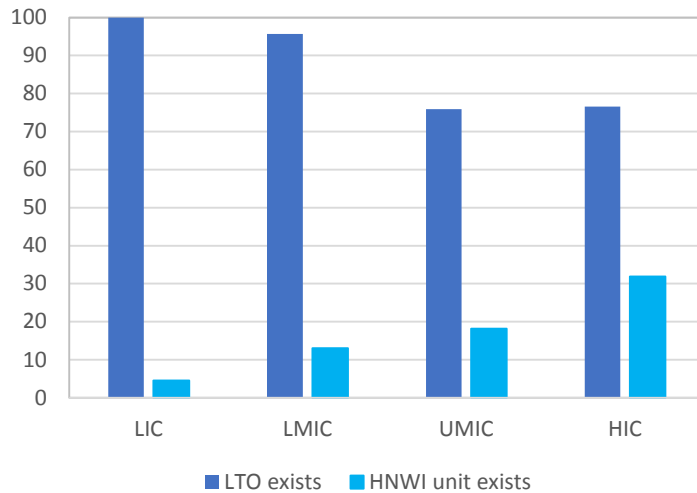 - IOAT support 10 countries
  - OECD support 55 countries
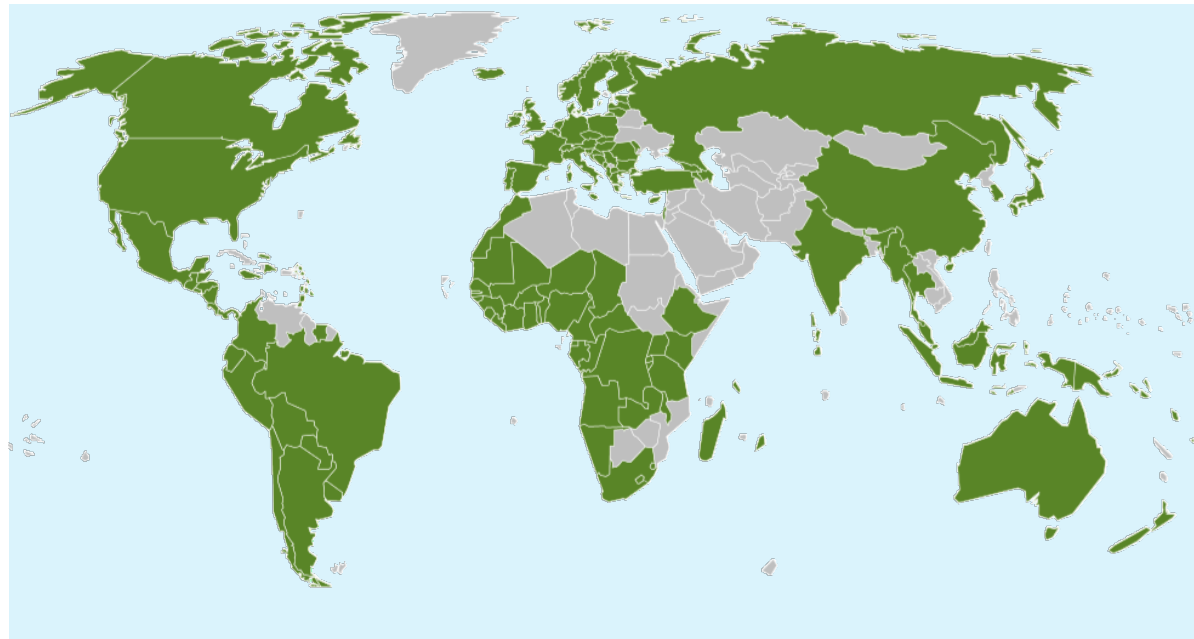
has data   no data

Examples of results from ISORA 2016

Segmentation

Proportion of responding jurisdictions with units/programs for large taxpayers (LTOs) and High Net Worth Individuals (HNWIs)

■ LTO exists ■ HNWI unit exists

Enforcement

Proportion of Tax Administrations employing electronic methods in audit by income grouping

■ LIC ■ LMIC ■ UMIC ■ HIC
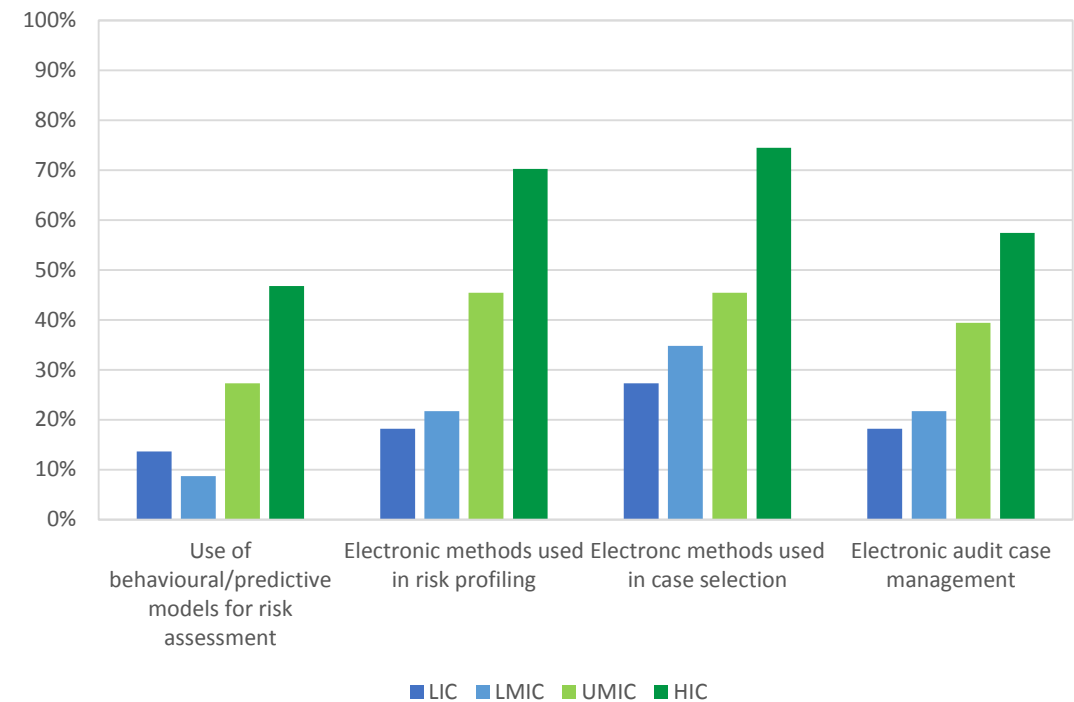
How is ISORA data collected?

- Web-based questionnaire provided by IMF – 'RA-FIT platform'
- Country coordinator has access
- Co-ordinator draws on subject matter experts
- IMF collates data

How is ISORA data collected?

- Web-based forms are completed and certified by responding jurisdictions

How is ISORA data published?

- IMF provides platform and portals
- Public can access aggregate data
- ISORA participants and registered users can access country-level data

How is ISORA data published?

For IOTA Members

For participants managed by:
CIAT, IMF and OECD/FTA

Support for country participants

- Support funded by Revenue Mobilization Trust Fund
- Training on use of web-based collection tool and data portals
- Ongoing support for country co-ordinators
- Post-submission clarification of country input provided by supporting organizations (CIAT, IMF, IOTA, OECD)

Providing greater support

- **Effectiveness:**
  - 135 (+) jurisdictions provided responses in 2016 round (covering 2014 and 2015) vs
  - 90 respondents (2011-2013) in previous round and
  - 86 respondents (2008, 2009) in 1st round of RA-FIT

Next steps

- New round of collection starting May 2018 – for 2016 and 2017
- Training sessions - February to April 2018

- Goal: ISORA responses from 150 countries
- Aim: increased responses from Asia through partnering with ADB

Participation in ISORA

- Comparison of practices and outcomes with global administrations

- Instill discipline of compiling information against ISORA standards

- Insights into organizational strong points and growth areas

- Contribution - and access - to extensive and growing cross-country database

- Identification of good practice in revenue administration

Thank you