

# Depending our understanding of the practice of revenue administration:

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Presentation by Fiscal Affairs Department, IMF

## *The International Survey on Revenue Administration ISORA*

Views are author's alone and should not be attributed to the IMF, its Executive Boards, or its management

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

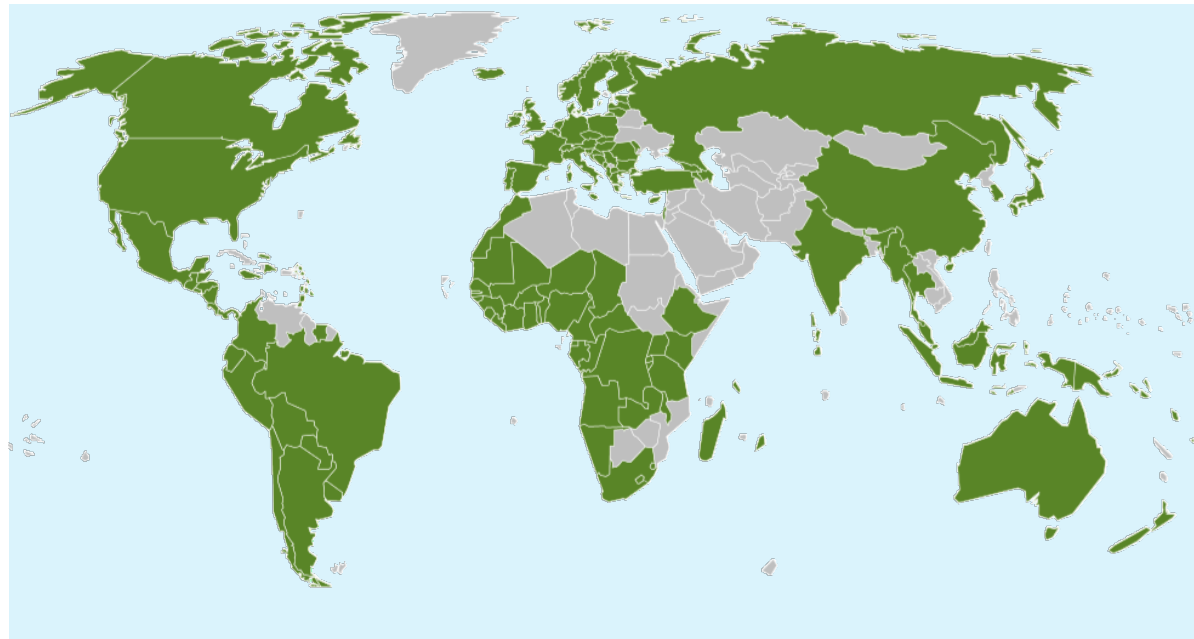
# The ISORA partnership

- 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

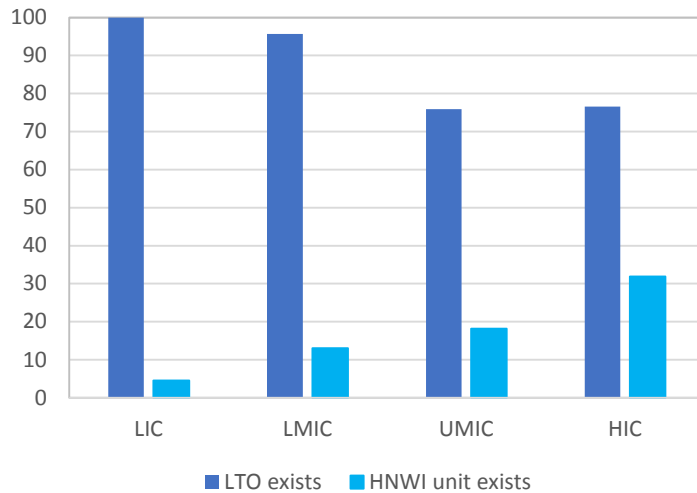


■ has data ■ no data

# Examples of results from ISORA 2016

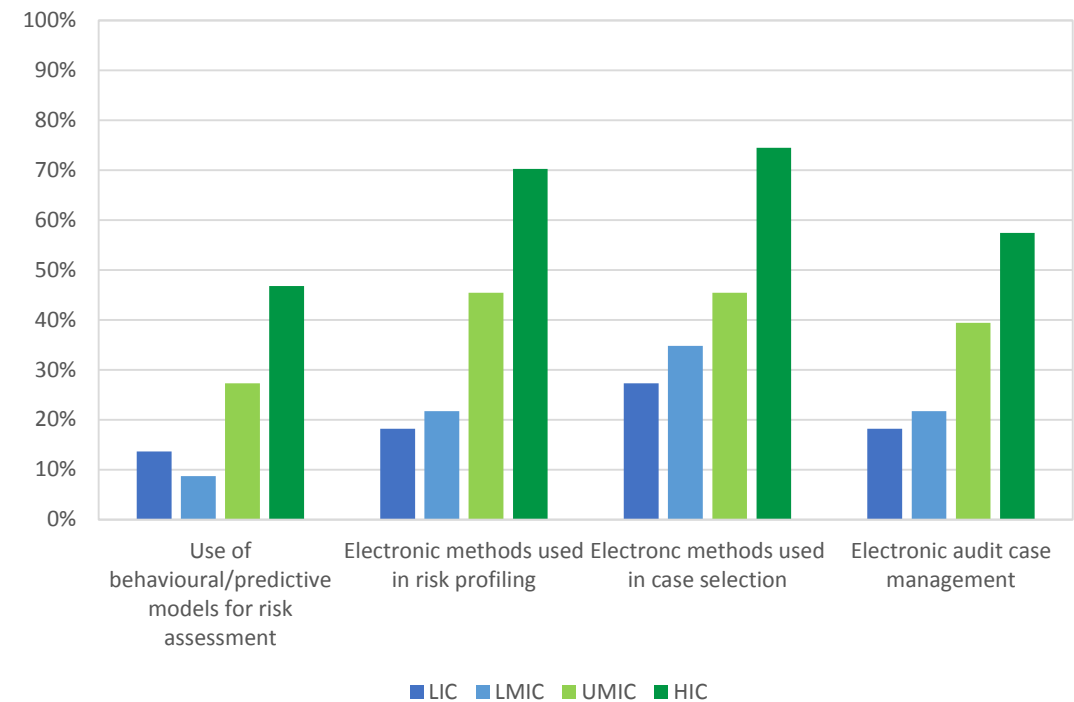
## Segmentation

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



## Enforcement

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




# 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

**International Survey on Revenue Administration (ISORA)**  
Powered by RA-FIT



**FRENCH POLYNESIA - Period: 2014**

**2.A. Framework and Autonomy**

Form fields: Name, Country, Year, Sub

Status: Edit

All input cells (in white) must be completed with the exception of the "Comments" text box at the end of this form which may be left blank.

Where no data are available, i.e. the administration does not gather or has no access to the requested data, 'D' (No Data) should be entered into the input cell. Where, for whatever reason, the administration chooses not to provide the requested data, 'P' (Not Provided) should be entered into the input cell.

Format of input data - Do not insert minus signs or use parentheses around negative or subtracted numeric input. The form automatically adds or subtracts the input provided. Please note that where percentage input is required, only two decimal places will be accepted, and the input should be as demonstrated in the following examples - if 0.25 is entered, 0.25% will be recorded; if 25.32 is entered, 25.32% will be recorded; e.g. if 25 is entered, 25% will be recorded.

All "Yes/No" radio buttons must contain either a "Yes", or a "No" selection.

Please note that data previously entered in a cell enabled by a checkbox will be lost when the enabling checkbox is unchecked.

All local currency unit input, unless specifically requested not to, should be rounded to the nearest thousand, indicated in questions by "in thousands" or "(000)". In other words, where the actual data are 10,645,982,452 (ten billion, six hundred and forty-five million, nine hundred and eighty-two thousand, four hundred and fifty-two local currency units), it should be input as 10645982 (No decimal points, commas or the last three digits).

**Institutional Arrangements**

**A Single Directorate in Ministry** - functions are the responsibility of a single organizational unit located within the structure of the Ministry.  
**Multiple Directorates in Ministry** - functions are the responsibility of multiple organizational units located within the structure of the Ministry (of functions such as Information Technology and Human Resource Management).  
**Unified Semi-autonomous Body** - functions, along with the necessary support (e.g. Information Technology and Human Resource Management) autonomous body, the head of which reports to a government minister.  
**Unified Semi-autonomous Body with Board** - functions, along with necessary support (e.g. Information Technology and Human Resource Management) semi-autonomous body, the head of which reports to a government minister and oversight body/board of management which may include external administration.  
**Other** - Where above categories are inappropriate (where selected, explain in the comments box at the bottom of this form)

1 For the administration...

a) Select the appropriate institutional framework  
  
 Decision-making Board  Advisory Board

c) Where unified semi-autonomous body with board, what is the size of the board (i.e. no. of board members)?


d) Where unified semi-autonomous body with board, how many board members are from the private sector?

e) Is the administration involved in the collection of social security contributions (SSC)?  
 Yes  No

Verification (incl. audits etc.) of taxpayer liabilities  
 Provision of information on detected non-compliance  
 Collection of SSC debts  
 Other, describe in space provided...

If "Yes" in e) above, do the activities undertaken include...(Check all appropriate boxes)

**International Survey on Revenue Administration (ISORA)**  
Powered by RA-FIT



**FRENCH POLYNESIA - Period: 2014**

**3.A. Budget and Human Resources**

Form fields: Name, Country, Year, Sub

Status: Edit

All input cells (in white) must be completed with the exception of the "Comments" text box at the end of this form which may be left blank.

Where no data are available, i.e. the administration does not gather or has no access to the requested data, 'D' (No Data) should be entered into the input cell. Where, for whatever reason, the administration chooses not to provide the requested data, 'P' (Not Provided) should be entered into the input cell.

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**Budget of the Administration**

**Full Time Equivalent (FTE)** - an FTE of 1.0 means resources equal to one staff member available for one full year. Total FTEs in the administration's organization: this refers to all FTEs in the organization regardless of role.  
**Support Activities** - all administrative, human resource management, IT and other overhead functions, both at headquarters and in operational offices  
**Recurrent Budget**: All operating costs including salaries and other overhead and excluding capital costs (recurrent budget also referred to as operating budget).  
**Capital Budget**: All costs associated with the acquisition of capital assets, including IT infrastructure, buildings, motor vehicles etc.

**Non-Tax Roles** - refers to operational and support activities in non-tax related roles such as welfare benefits, child support, property valuation, student loans, population register, retirement savings, and lotteries/gambling/gaming  
**Tax Operations**: includes functions both at headquarters and operating offices related to - **Registration and Taxpayer Services** - taxpayer registration, taxpayer services and education; **Returns and Payment Processing** - processing returns, processing payments (including electronic payments), reconciling accounts and processing refunds; **Audit, Investigation, and Other Verification** - audit, investigation and other tasks involved with verification of taxpayer statements and claims. **Enforced Debt Collection and Related Functions** - debt collection and enforcement; **Dispute and Appeals** - management of objections and appeals; **Other Tax Operations Functions** - activities not covered by the prior descriptions, for example, staff involved in interpretations and rulings.

1 For the administration, provide total FTEs and budget information as required...

Tax Administration	A. FTEs (No.)	B. Total Recurrent Budget ('000)	C. Salary Cost ('000)
a) FTEs and recurrent budget for tax related roles	<input type="text"/>	<input type="text"/>	<input type="text"/>
i) Tax operations	<input type="text"/>	<input type="text"/>	<input type="text"/>
ii) Support activities (where the support activities are in respect of tax operations)	<input type="text"/>	<input type="text"/>	<input type="text"/>
b) FTEs and recurrent budget for non-tax related roles	<input type="text"/>	<input type="text"/>	<input type="text"/>
i) Social Security Contribution (SSC) administration (operations)	<input type="text"/>	<input type="text"/>	<input type="text"/>
ii) Other non-tax-related roles (operations)	<input type="text"/>	<input type="text"/>	<input type="text"/>
iii) Support activities (where the support activities are in respect of SSC and	<input type="text"/>	<input type="text"/>	<input type="text"/>



# 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



IOTA Tax administration Information Platform (TIP) Data Portal

WELCOME PRADEEP DEVILAKALLI

MY DATA

Home Completion Standard Tables Query Tool Visualizations Executive Report

This Revenue Administration Fiscal Information Tool (RA-FIT) Data Portal is a platform developed by the International Monetary Fund (IMF) to disseminate data gathered using the RA-FIT Data Collection Platform.

The RA-FIT Data Collection Platform located on another website is a data gathering initiative hosting the International Survey on Revenue Administration (ISORA). The IMF has collaboratively developed this survey along with the Inter-American Center of Tax Administrations (CIAT), the Intra-European Organisation of Tax Administrations (IOTA), and the Organisation for Economic Cooperation and Development (OECD). Revenue administrations use this data collection platform to input survey data.

Accordingly, through the development of both mentioned platforms, it is the IMF's vision to:

- Assist revenue administrations globally to improve their focus on performance measurement and reporting;
- Provide a larger set of revenue administration data to improve advice and analysis; and
- Develop data and analyses that can improve cross-country comparisons.

IOTA - ISORA Participation

2011 2012 2013 2014 2015

DISCLAIMER

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



International Survey on Revenue Administration (ISORA) Powered by RA-FIT

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MY DATA

Home About us Publications/Links Data Registered Users

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- Provide a larger set of revenue administration data to improve advice and analysis; and
- Develop data and analyses that can improve cross-country comparisons.

Financing for in-country support and training of IMF-supported ISORA participants has been generously provided by the Revenue Mobilization Trust Fund (RMTF), a multi-donor facility that supports technical assistance to low and lower middle-income countries in the area of domestic resource mobilization (DRM).

RA-FIT/ISORA Participation

2011 2012 2013 2014 2015

TERMS AND CONDITIONS DISCLAIMER

# 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 1<sup>st</sup> 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