

31 January 2005

SUMMARY OF REPLIES on the QUESTIONNAIRE ON TAX REVENUE AND TAX CREDITS

On 28 January 2005, 15 replies (see below) were collected from the Working Team C of the Task Force on the two first parts of the questionnaire, whilst 13 replies were collected on 31 January for the third part (recording of tax credits). This brief summary of the replies intends to provide only an indication of the opinions in Working Team C. It was not always easy to express an opinion under “Yes” or “No”: a minority of replies expressed a partial agreement with the draft proposals. In these cases, I have shared the point (0,5 for Yes and 0,5 for No). In rare cases, no answer was made to the question.

Part 1 and 2: 16 replies were collected, from Austria (NSI), Portugal (NSI), Korea (CB), Sweden (MoF), Bulgaria (MoF), UK (MoF), UK (NSI), Canada (NSI), USA (BEA), New Zealand (NSI), Israël (NSI), Denmark (NSI), Hungary (MoF), OECD (Revenue Statistics), IMF (STA-GFD), IMF (J.Pitzer)

Part 1: Definition of tax revenue	YES	NO
Question 1 (general presentation of the section)	16	0
Question 2 (draft of the basic definition)	14	2
Question 3 (to use IPSAS concept of “Non-exchange transaction”)	5	11
Question 4 (to provide in annex the full table 900 list of taxes)	12,5	2,5
Question 5 (borderline between tax and licences - permits)	10	6
Question 6 (borderline between tax and certain fees)	14	2
Part 2: The accrual recording of taxes		
Question 7 (general presentation: 3 new § instead of 1)	12,5	2,5
Question 8a (draft §1: definition of accrual)	12,5	3,5
Question 8b (draft §2: recommendation for time of recording)	14	0
Question 9 (draft §2: recommendation for some flexibility)	9,5	6,5
Question 10 (tax gap)	10	3
<i>NB: Question 10 was ambiguous (in 2 parts). Therefore, replies may be also ambiguous (or not provided).</i>		
Question 11 (draft §3: recommendation for amounts to be recorded)	9,5	5,5
Question 12a (accrual adjustment to revenue better than through expenditure) ¹²		2

Question 12b (compulsory levies to be defined in updated SNA) 10 5
Part 3: 13 replies were collected on 31 January 2005, from Bulgaria (MoF), UK (NSI), UK (MoF), New Zealand (NSI), Sweden (MoF), Australia (NSI), USA (BEA), Denmark (NSI), Korea (CB), Hungary (MoF), Israël (NSI), OECD (Revenue Statistics), IMF (STA-GFD)

Part 3: The recording of tax credits:		YES	NO
Question 13: (Definition a): tax credit and tax relief)		7,5	5,5
Question 14 (b)Recording of payable tax credits)		9,5	3,5
Question 15 (Relevant conditions and criteria)	a)	10	1
	b)	11	0
	c)	9	2
	d)	10	1
Question 16 (possible supplementary criterion: income substitute)		7	5

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