

# Data production and publication

5 NOVEMBER 2020  
FACTI ISSUES NOTE

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The FACTI Panel published its [interim report](#) on 24 September 2020.

The FACTI Panel will hold a series of high-level virtual regional consultations with global stakeholders from 9 to 23 November 2020. The consultations aim to discuss possible means to address the shortcomings identified in the interim report. To orient the consultations a series of short issues papers are being presented along with guiding questions for the consultations.

## INTRODUCTION

The matter of data collection and publication is an important factor in assessing the effectiveness of international cooperation in all areas related to financial accountability, transparency and integrity. To counter tax avoidance and tax evasion it is important to continue to produce and use taxation data. The glaring gaps in global data collection argue for systematic, regular and frequent global data collection and dissemination – yet there is no one source with the responsibility of publishing consistent and reliable data on taxation for the entire world. This is an important systemic shortcoming.

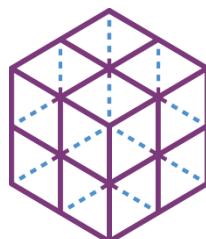
Currently, Member States commonly use three methods of tax information exchange: exchange of information on request (EOIR), which takes place when a tax authority makes a specific request for information to another tax authority in a foreign country; automatic exchange of information (AEOI), carried out among the tax authorities of two or more countries on an ongoing basis in accordance with predetermined categories; and spontaneous exchange of information that occurs when a tax authority considers tax information in its jurisdiction to be of interest to another tax authority in a foreign

country and sends it without prior solicitation.

In terms of measuring actual data on tax avoidance and outcomes, the collection and publishing of aggregate data on many new aspects of tax norms is still work in progress. Because of the confidentiality of tax data in most countries, it is only possible to prepare aggregate data, however, even aggregation may not be enough to preserve privacy according to current standards in cases of bilateral data between countries without strong economic ties.

The Global Forum on Transparency and Exchange of Information for Tax Purposes has begun making available information on international cooperation on tax matters but there are not yet robust and uniformly applied data standards or real-time access to data for country authorities or the public.

Forthcoming statistics on Country-by-Country Reporting published by the OECD/G20 Inclusive Framework on BEPS will shed some light on how statistics can be used to address risks. While these data are important, a wide variety of other data sources should continue to be strengthened, including cross-border FDI statistics, cross-



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border banking statistics, data on trade in services, and data on the activities of multinational enterprises. There is also increasing demand for global efforts to provide missing wealth data.

Publication of data from a neutral and authoritative source could assist in monitoring progress, guiding enforcement efforts, incentivizing better policies, and ensuring existing measures are joined up.

## LOOKING FORWARD

The Panel thinks filling the gaps in global data is important to enable progress on all other points and will look at the possibility

of a neutral and authoritative body with responsibility for collating and analysing tax data, including gender-disaggregated data.

Guiding question for the consultations:

- **What role do you see for authoritative global data and statistics on both cross-border taxation and tax cooperation in enabling more effective taxation to finance sustainable development?**
- **Are further statistical standards, methodologies, or institutional arrangements needed for data to play a stronger role?**

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Further details on the high-level regional consultations can be found on the FACTI Panel website: <http://www.factipanel.org/events>.

