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Institutional Strength Index of Tax Administrations: A Multidimensional Proposal Based on ISORA

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Introduction

In recent decades, building on the seminal studies by North (1990) and Ostrom (1990), a substantial body of literature has emerged emphasizing the crucial role that institutions play in the process of modernization and economic growth (Hall and Jones, 1999; Acemoglu et al., 2002; Rodrik et al., 2002). This conceptual framework highlights the fact that explanations of economic progress focusing on the accumulation of production factors and their efficiency are only a partial approach to the issue, which must be complemented with an analysis of the role played by institutions. These reduce risk and transaction costs, while fostering the collective action necessary for countries' progress.

Parallel to this doctrinal development, advances have been made in generating indicators to measure institutional quality—an endeavor in which multilateral organizations (particularly the World Bank through its Governance Indicators), universities, foundations, and consulting firms have participated.

When discussing key "institutions" for the functioning of states, it is impossible not to mention tax administrations among the first. The ability to finance themselves is an essential requirement for any collective effort to organize human activities. Tax administrations play a crucial role, given their importance in mobilizing countries' domestic resources, which, in turn, influence the behavior of economic agents, shape the capacity of states to provide goods and services and redistribute income, and entail an exchange of taxes for representation and citizenship that lies at the core of the social contract.

Having specific indicators to measure the institutional strength of tax administrations will allow us to advance our understanding of their operation, and this is the purpose of the present work. First, to develop a methodology that encompasses the different dimensions of tax administrations, drawing on the new databases available on their characteristics and functioning (Chapter 2); subsequently, to construct both an overall institutional strength index and sub-indices for each of its dimensions at the global level, with special emphasis on CIAT member countries (Chapter 3); and, finally, to conduct a first exploratory analysis of the results (Chapter 4).

1. Methodology of the Institutional Strength Index of Tax Administrations (IFIAT in Spanish)

Although there is no universal definition of the institutional strength of tax administrations (TAs), it must encompass the various dimensions that characterize them and include detailed information on each. The proposal developed in this document uses as its primary source of information the multiple aspects of TAs collected by the International Survey on Revenue Administration ISORA[1]. This is an initiative developed by the International Monetary Fund (IMF), the Intra-European Organisation of Tax Administrations (IOTA), the Organisation for Economic Co-operation and Development (OECD), the Inter-American Center of Tax Administrations (CIAT), and, since 2018, the Asian Development Bank (ADB). The ISORA survey consists of a series of forms completed annually by TAs in different countries, as well as special forms completed every four years.

The Institutional Strength Index of Tax Administrations (IFIAT in Spanish) presented in the following pages is based primarily on these latter forms, as they contain more detailed information on multiple institutional aspects of TAs. Specifically, to construct the IFIAT, we used 156 ISORA variables or questions, of which 127 come from the special forms and 29 from the regular ones. These variables were grouped into five dimensions of institutional strength of TAs: (1) Management autonomy; (2) Governance, control, and planning; (3) Staff management; (4) Taxpayer relations; and (5) Available resources. These five dimensions or sub-indices are ultimately synthesized into a single indicator: the IFIAT. It should also be noted that the most recent version of ISORA was conducted in 2023 and reflects the situation of TAs in 2022, meaning that the results of the proposed index refer to each administration's strength in that year.

Some of the variables (ISORA survey questions) used are taken directly from the forms, while others—given that they refer to similar information—were grouped into subvariables. For example, in ISORA there are five separate questions on whether the TA produces tax gap estimates for personal income tax, corporate income tax, VAT, other taxes, and whether they are published. These five questions were grouped into a single one summarizing the depth of tax gap estimation. Table 1 presents the number of original and grouped variables used in each sub-index or dimension of institutional strength of the IFIAT, while the full list of variables is included in Annex I.

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1   See, for example, Garcimartín and Díaz de Sarralde (2025, a y b).

Table 1. Variables and dimensions used in IFIAT

Dimension	Number of original variables	Number of regrouped variables
Management autonomy	33	7
Governance: control and planning	23	13
Personnel management	37	25
Taxpayer relations	34	15
Available resources	29	12
Total	156	72

Once the original ISORA variables (and, where applicable, their regrouped versions) were selected, the next step was to quantify the value of each dimension or sub-index for each country. In the original questions where the response is binary (yes or no—for example, whether the TA has an external auditor or whether it has an official document stipulating taxpayers' rights), one point is assigned when the answer is "yes" and zero otherwise[2]. For variables that are not binary (a minority—for example, the percentage of returns, out of the total, filed electronically), one point is assigned if the value for the country's TA is above (or in some cases, below) the average, and an additional point if it is in the top quartile (or in the bottom quartile, in some cases). For regrouped variables based on a subset of original ISORA questions, the points corresponding to each of those original questions are summed and divided by their total number. Finally, the value obtained by each TA in each dimension or sub-index is the total points achieved as a percentage of the total possible points.

Once the value of each dimension was obtained for each TA, the IFIAT was constructed using Principal Component Analysis (PCA)[3]. This methodology allows us to calculate the IFIAT without having to subjectively assign weights to each dimension a priori. The value of each component for each country (PC_{ij}) is:

$$PC_{ij} = \sum_{k=1}^{5} \delta_{ik} X_{ij},$$

(1)

where i and j indicate, respectively, component i and country j, k are dimensions of IFIAT and δ_{ik} represents the eigenvector of dimensión k of component i. The value of IFIAT for each country ($IFIAT_j$) is calculated as:

$$IFIAT_j = \sum_{i=1}^{5} \frac{\lambda_i}{\sum_{i=1}^{5} \lambda_i} PC_{ij},$$

(2)

where j represents country j and λ_i is the eigenvector of component i. Therefore, the weight of each dimension or subscript in the IFIAT (w_k) is:

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[2]   Some questions have been slightly reworded to allow for a binary response. For example, whether the TA is a Unified Semi-Autonomous Body, with or without a council.

[3]   This approach is commonly used in financial inclusion indices. For example, in Cámara and Tuesta (2014 and 2018) or Park and Mercado (2018).

$$W_k = \sum_{i=1}^{5} \frac{\lambda_i}{\sum_{i=1}^{5} \lambda_i} \delta_{ik},$$ (3)

and the normalized weights are:

$$nw_k = \frac{W_k}{\sum_{k=1}^{5} W_k}$$ (4)

The values of the main components of the IFIAT and the weights of each dimension are shown in the table 2.

Table 2. IFIAT. Main components and weights for each dimension

	PC1	PC2	PC3	PC4	PC5	Weights
Autovectors						
Management autonomy	0.3871	0.7878	0.3738	−0.1728	0.2447	28.2%
Governance: control and planning	0.4781	−0.2631	−0.4244	−0.0244	0.7221	17.8%
Personnel management	0.4613	0.2687	−0.5076	0.4659	−0.4902	19.3%
Taxpayer relations	0.4749	−0.2751	0.0304	−0.7214	−0.4212	12.0%
Available resources	0.4281	−0.4027	0.6492	0.4816	−0.0324	22.7%
Eigenvalues	30,046	0.7086	0.5668	0.4098	0.3101	

Source: own elaboration

Finally, IFIAT is standardized as:

$$IFIAT_j = \frac{x_j - m}{M - m} * 100,$$ (5)

where j is country j, Xj is the unnormalized IFIAT value for j and M and m are the IFIAT values that would correspond to two reference countries, with the maximum and minimum values, respectively, in all dimensions; that is, the IFIAT values 100 and 0.

Finally, we believe it is important to emphasize that the IFIAT is an indicator that reflects an "endowment" of inputs, but not the effectiveness of those inputs or, in general, of the TA.

2. Results of IFIAT

The results for all 166 ATs, both for the dimensions (sub-indices) and the IFIAT, are shown in Annex II. The values for CIAT member countries are shown below.

2.1. Management autonomy

Starting with management autonomy, the average result for CIAT countries is above the ISORA average, with subindex values of 71.5 and 65.4, respectively (Table 3 and Figure 1). In this dimension, within the CIAT countries, the highest values correspond to Nigeria, Guyana, Canada, and Argentina, which occupy positions 2, 6, 11, and 29, respectively, among all ISORA countries.

Table 3. Management autonomy. CIAT country results

Management autonomy							
CIAT Country	Value	Ranking (out of 166 countries)	Quartile	CIAT Country	Value	Ranking (out of 166 countries)	Quartile
Angola	29.6	151	C1	**Guyana**	97.9	6	C4
Argentina	93.6	29	C4	**Honduras**	85.4	42	C3
Aruba	81.1	50	C3	**India**	81.1	51	C3
Barbados	92.9	31	C4	**Italy**	92.1	36	C4
Belize	73.9	74	C3	**Jamaica**	82.1	46	C3
Bermudas	61.8	99	C2	**Kenya**	65.0	92	C2
Bolivia	48.9	122	C2	**Morocco**	51.1	118	C2
Brazil	63.2	94	C2	**Mexico**	70.0	77	C3
Canada	96.4	11	C4	**Nigeria**	99.3	2	C4
Chile	92.5	33	C4	**Netherlands**	67.1	80	C3
Colombia	61.4	101	C2	**Panama**	56.4	109	C2
Costa Rica	46.1	125	C1	**Paraguay**	79.3	58	C3
Ecuador	66.8	82	C2	**Peru**	51.4	117	C2
United States	81.4	49	C3	**Portugal**	72.5	76	C3
El Salvador	66.1	85	C2	**Dominican Republic**	92.5	34	C4
Spain	89.3	41	C4	**Suriname**	66.4	84	C2
France	52.1	114	C2	**Trinidad & Tobago**	69.3	78	C3
Guatemala	75.7	73	C3	**Uruguay**	23.2	157	C1
Guatemala	75.7	73	C3	**Uruguay**	23.2	157	C1

Source: own elaboration

Figure 1. Management autonomy. CIAT country results
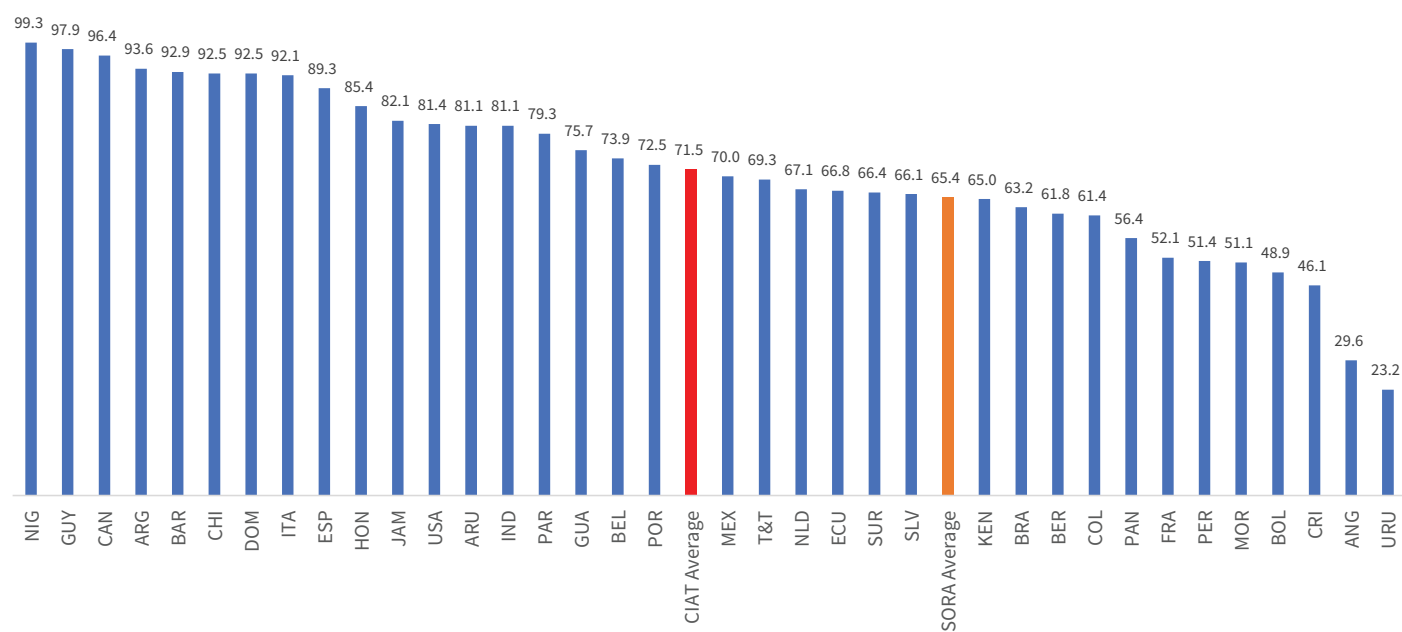
Source: own elaboration

2.2. Governance: control and planning

In the Governance: Control and Planning subindex, CIAT countries also perform better on average than ISORA countries as a whole: 77.6 versus 72.9 (Table 4 and Figure 2). In this dimension, within the CIAT countries, the best results correspond to the Netherlands, the United States, Canada, and Chile (positions 1, 7, 10, and 11, respectively, within the total ISORA countries), although Jamaica and Kenya also show subindex values above 90.

Table 4. Governance: control and planning. CIAT country results

Governance: control and planning							
CIAT Country	Value	Ranking (out of 166 countries)	Quartile	CIAT Country	Value	Ranking (out of 166 countries)	Quartile
Angola	76.9	72	C3	**Guyana**	72.3	97	C2
Argentina	83.6	45	C3	**Honduras**	80.5	60	C3
Aruba	46.2	153	C1	**India**	63.1	125	C1
Barbados	61.5	127	C1	**Italy**	92.3	12	C4
Belize	64.1	124	C2	**Jamaica**	90.8	14	C4
Bermudas	40.0	158	C1	**Kenya**	90.8	15	C4
Bolivia	83.1	48	C3	**Morocco**	76.9	78	C3
Brazil	74.4	88	C2	**Mexico**	86.7	31	C4
Canada	92.3	10	C4	**Nigeria**	80.0	63	C3

Table 4. **Governance: control and planning. CIAT country results** (Continued)

CIAT Country	Value	Ranking (out of 166 countries)	Quartile	CIAT Country	Value	Ranking (out of 166 countries)	Quartile
				Governance: control and planning			
Chile	92.3	11	C4	**Netherlands**	100.0	1	C4
Colombia	89.2	20	C4	**Panama**	80.0	64	C3
Costa Rica	71.3	101	C2	**Paraguay**	54.4	144	C1
Ecuador	82.6	52	C3	**Peru**	82.1	56	C3
United States	93.3	7	C4	**Portugal**	87.7	26	C4
El Salvador	68.7	116	C2	**Dominican Republic**	84.6	36	C4
Spain	85.1	33	C4	**Suriname**	56.9	143	C1
France	89.2	21	C4	**Trinidad & Tobago**	46.2	157	C1
Guatemala	87.7	25	C4	**Uruguay**	86.7	32	C4

Source: own elaboration

Figure 2. **Governance: control and planning. CIAT country results**
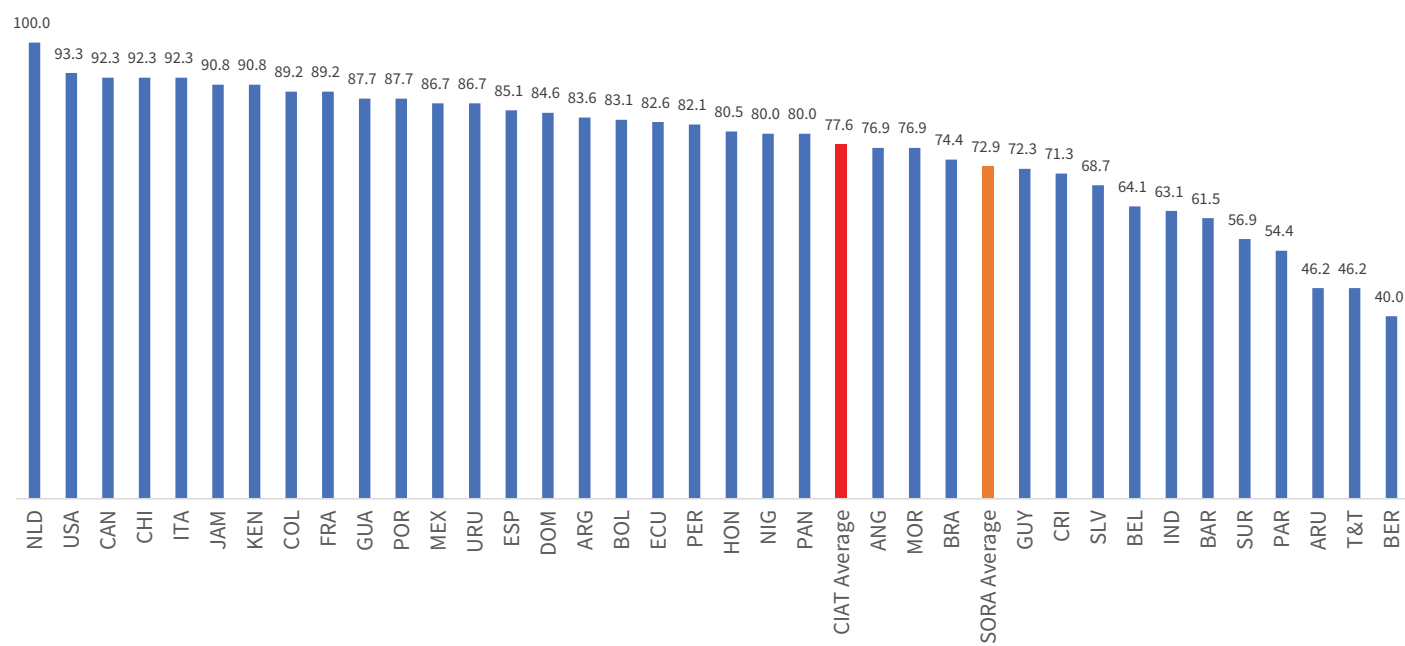
Source: own elaboration

2.3. Personnel management

With regard to the Personnel Management subindex, once again the average value for CIAT countries is higher than that for ISORA as a whole: 67.9 and 59.1, respectively (Table 5 and Figure 3). Among CIAT countries, the best results in this dimension correspond to the Netherlands, Canada, Nigeria, and Aruba (positions 1, 11, 19, and 20, respectively, among all ISORA countries), followed closely by Kenya, the United States, Mexico, and Colombia.

Table 5. Personnel management. CIAT country results

	Personnel management						
CIAT Country	Value	Ranking (out of 166 countries)	Quartile	CIAT Country	Value	Ranking (out of 166 countries)	Quartile
Angola	68.0	65	C3	Guyana	84.7	34	C4
Argentina	83.7	39	C4	Honduras	71.3	57	C3
Aruba	90.0	20	C4	India	40.0	127	C1
Barbados	69.0	63	C3	Italy	77.7	47	C3
Belize	65.7	73	C3	Jamaica	81.3	42	C3
Bermudas	28.3	144	C1	Kenya	90.0	21	C4
Bolivia	38.3	130	C1	Morocco	64.3	75	C3
Brazil	73.7	53	C3	Mexico	88.3	27	C4
Canada	93.3	11	C4	Nigeria	90.7	19	C4
Chile	80.7	43	C3	Netherlands	100.0	1	C4
Colombia	87.0	30	C4	Panama	36.0	132	C1
Costa Rica	55.0	102	C2	Paraguay	70.3	61	C3
Ecuador	60.7	87	C2	Peru	66.0	72	C3
United States	89.7	24	C4	Portugal	66.7	69	C3
El Salvador	44.0	118	C2	Dominican Republic	55.7	101	C2
Spain	60.3	89	C2	Suriname	46.0	116	C2
France	84.3	35	C4	Trinidad & Tobago	19.0	154	C1
Guatemala	56.7	97	C2	Uruguay	68.0	67	C3

Source: own elaboration

Figure 3. Personnel management. CIAT country results
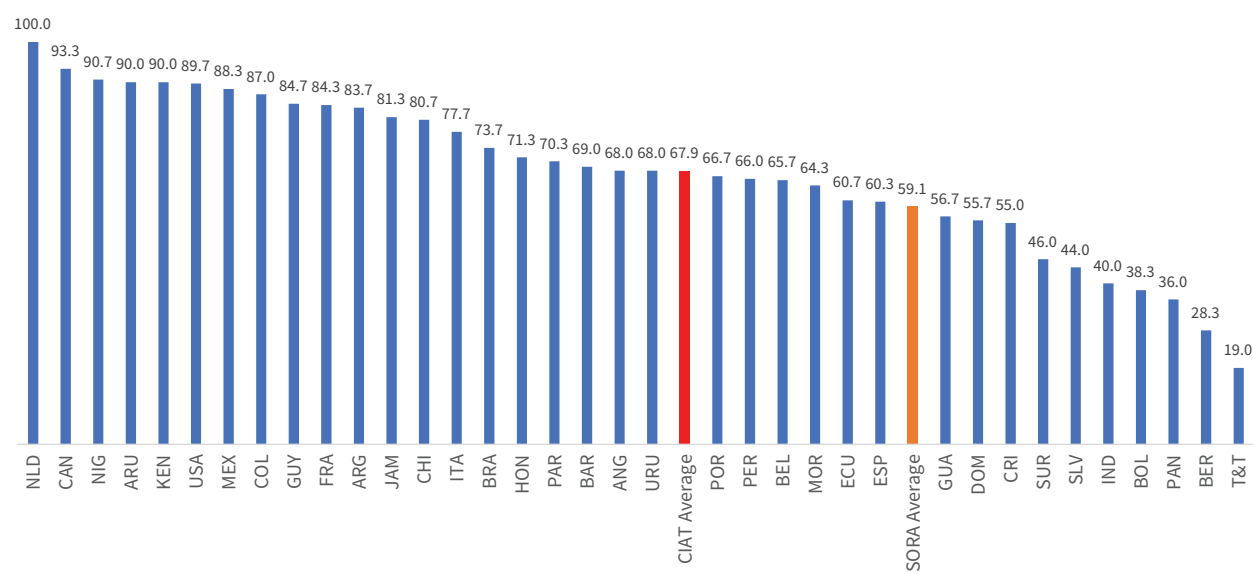

Source: own elaboration

2.4. Taxpayer relations

With regard to Taxpayers relations subindex, once again the average value for CIAT countries is higher than that for ISORA as a whole: 74.4 and 67.3, respectively (Table 6 and Figure 4). For CIAT countries, the best results are those of Jamaica, Mexico, the Netherlands, and Kenya (ranking 2nd, 7th, 8th, and 11th, respectively, among all ISORA countries).

Table 6. Taxpayer relations. CIAT country results

	Taxpayer relations						
CIAT Country	**Value**	**Ranking (out of 166 countries)**	**Quartile**	**CIAT Country**	**Value**	**Ranking (out of 166 countries)**	**Quartile**
Angola	49.3	133	C1	**Guyana**	38.0	145	C1
Argentina	90.4	22	C4	**Honduras**	78.9	54	C3
Aruba	67.2	95	C2	**India**	94.8	12	C4
Barbados	75.6	71	C3	**Italy**	77.2	64	C3
Belize	25.9	157	C1	**Jamaica**	99.3	2	C4
Bermudas	4.1	165	C1	**Kenya**	95.6	11	C4
Bolivia	75.6	72	C3	**Morocco**	79.1	53	C3
Brazil	81.3	49	C3	**Mexico**	97.8	7	C4
Canada	91.9	17	C4	**Nigeria**	93.3	13	C4
Chile	74.3	75	C3	**Netherlands**	97.8	8	C4
Colombia	84.4	40	C4	**Panama**	91.9	20	C4
Costa Rica	89.4	27	C4	**Paraguay**	64.6	104	C2
Ecuador	72.0	81	C3	**Peru**	61.9	112	C2
United States	93.3	14	C4	**Portugal**	84.3	41	C4
El Salvador	68.0	92	C2	**Dominican Republic**	86.5	35	C4
Spain	85.6	38	C4	**Suriname**	36.5	147	C1
France	87.0	33	C4	**Trinidad & Tobago**	29.8	155	C1
Guatemala	77.4	63	C3	**Uruguay**	78.5	58	C3

Source: own elaboration

Figure 4. Taxpayer relations. CIAT country results
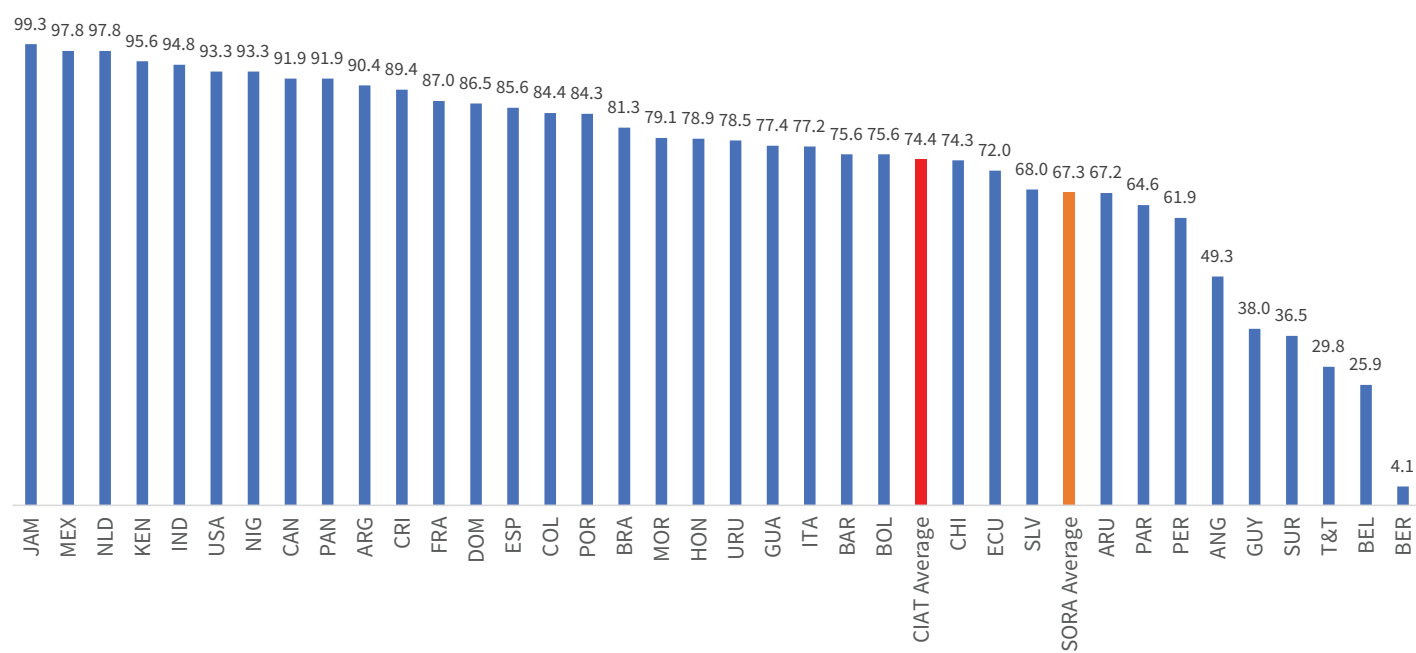
Source: own elaboration

2.5. Available resources

For the last of the dimensions considered in IFIAT, Available Resources, as in the previous ones, once again the average value for the CIAT countries is higher than that for the ISORA group: 45.9 compared to 39.1, respectively (Table 7 and Figure 5). For CIAT countries, the best results are those of the Netherlands, Argentina, Spain, and Chile (positions 1, 2, 5, and 10, respectively, among all ISORA countries).

Table 7. Available resources. CIAT country results

	Available resources						
CIAT Country	Value	Ranking (out of 166 countries)	Quartile	CIAT Country	Value	Ranking (out of 166 countries)	Quartile
Angola	26.4	124	C1	Guyana	30.6	111	C2
Argentina	79.2	2	C4	Honduras	4.2	164	C1
Aruba	22.9	131	C1	India	54.2	32	C4
Barbados	54.2	30	C4	Italy	61.1	25	C4
Belize	15.3	149	C1	Jamaica	53.5	35	C4
Bermudas	10.4	157	C1	Kenya	50.0	48	C3
Bolivia	43.8	69	C3	Morocco	27.8	122	C2
Brazil	52.8	36	C4	Mexico	50.7	46	C3
Canada	58.3	26	C4	Nigeria	47.2	55	C3
Chile	66.7	10	C4	Netherlands	86.1	1	C4

Table 7. Available resources. CIAT country results (Continued)

CIAT Country	Value	Ranking (out of 166 countries)	Quartile	CIAT Country	Value	Ranking (out of 166 countries)	Quartile
Colombia	52.1	40	C3	Panama	51.4	43	C3
Costa Rica	40.3	82	C3	Paraguay	29.2	120	C2
Ecuador	49.3	51	C3	Peru	42.4	75	C3
United States	39.6	84	C2	Portugal	62.5	20	C4
El Salvador	61.1	23	C4	Dominican Republic	43.1	70	C3
Spain	75.0	5	C4	Suriname	50.0	49	C3
France	51.4	42	C3	Trinidad & Tobago	30.6	109	C2
Guatemala	33.3	98	C2	Uruguay	44.4	65	C3

Source: own elaboration

Figure 5. Available resources. CIAT country results
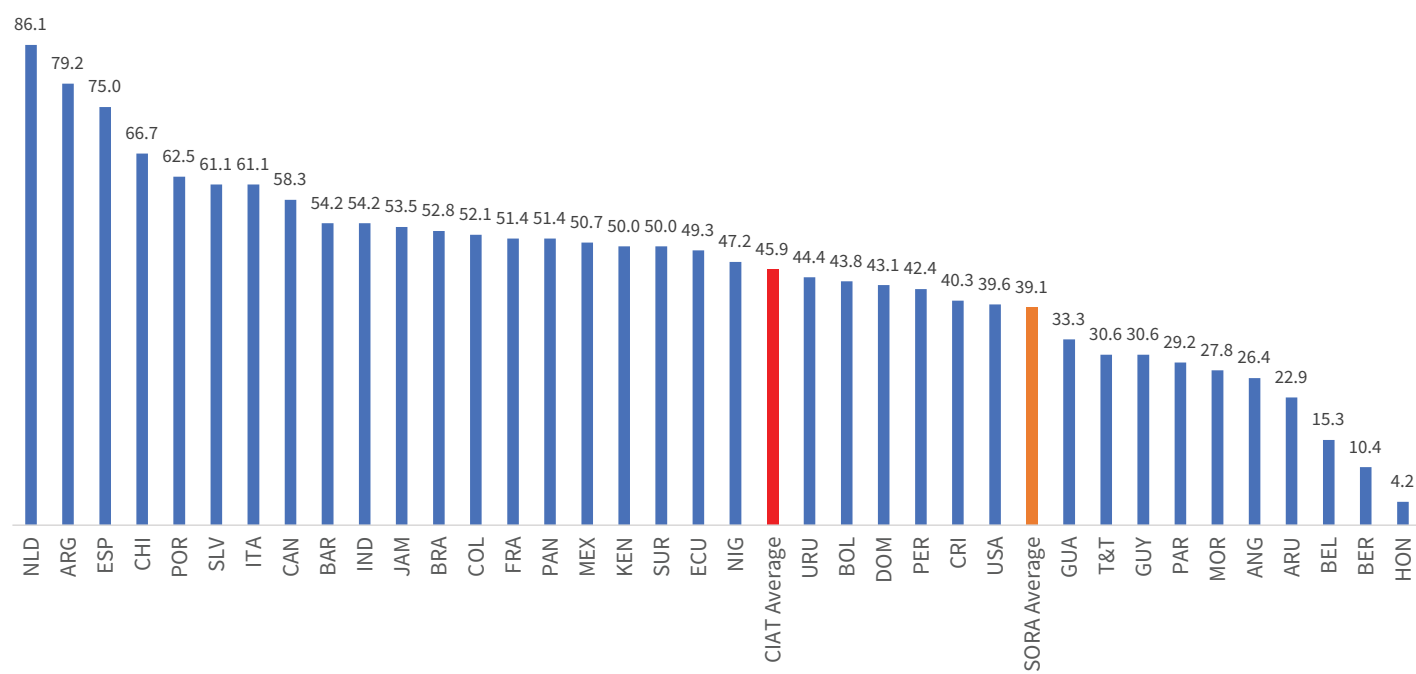
Source: own elaboration

2.6. IFIAT (Institutional Strength Index of Tax Administrations)

Finally, the IFIAT results show average institutional strength in CIAT countries above the ISORA average: 66.5 versus 59.1, respectively (Table 8 and Figure 6). The index value is clearly above the ISORA average in 24 of the CIAT countries' TAs, and very similar in three others. Twelve CIAT countries are in the highest quartile of the IFIAT: Argentina, Canada, Chile, the United States, Spain, Italy, Jamaica, Kenya, Mexico, Nigeria, the Netherlands, and Portugal (Table 9). Twelve others are in the third quartile. The best results are those of the Netherlands, Argentina, Canada, and Chile (positions 3, 4, 5, and 9, respectively, among all ISORA countries).

Table 8. Institutional Strength Index of Tax Administrations IFIAT. CIAT country results

| | | | | IFIAT | | | |
CIAT Country	Value	Ranking (out of 166 countries)	Quartile	CIAT Country	Value	Ranking (out of 166 countries)	Quartile
Angola	45.0	125	C1	Guyana	68.6	62	C3
Argentina	88.4	4	C4	Honduras	62.2	81	C3
Aruba	61.2	82	C3	India	65.4	72	C3
Barbados	72.4	51	C3	Italy	82.1	14	C4
Belize	49.9	117	C2	Jamaica	80.5	20	C4
Bermudas	29.2	155	C1	Kenya	75.6	34	C4
Bolivia	53.7	104	C2	Morocco	55.2	101	C2
Brazil	67.1	68	C3	Mexico	76.5	29	C4
Canada	88.1	5	C4	Nigeria	83.4	10	C4
Chile	83.9	9	C4	Netherlands	89.6	3	C4
Colombia	72.6	49	C3	Panama	59.1	88	C2
Costa Rica	55.1	102	C2	Paraguay	59.3	87	C2
Ecuador	65.0	74	C3	Peru	58.1	92	C2
United States	78.3	24	C4	Portugal	74.0	41	C4
El Salvador	60.8	83	C3	Dominican Republic	72.7	47	C3
Spain	80.7	18	C4	Suriname	52.1	110	C2
France	69.3	58	C3	Trinidad & Tobago	39.3	138	C1
Guatemala	64.6	75	C3	Uruguay	53.3	107	C2

Source: own elaboration

Table 9. Position by quartiles of CIAT countries in the Institutional Strength Index of Tax Administrations

Q1	Q2	Q3	Q4
Angola	Belize	Aruba	Argentina
Bermudas	Bolivia	Barbados	Canada
Trinidad and Tobago	Costa Rica	Brazil	Chile
	Morocco	Colombia	United States
	Panama	Ecuador	Spain
	Paraguay	El Salvador	Italy
	Peru	France	Jamaica
	Suriname	Guatemala	Kenya
	Uruguay	Guyana	Mexico
		Honduras	Nigeria
		India	Netherlands
		Dominican Republic	Portugal

Source: own elaboration

Figure 6. Institutional Strength Index of Tax Administrations IFIAT. CIAT country results
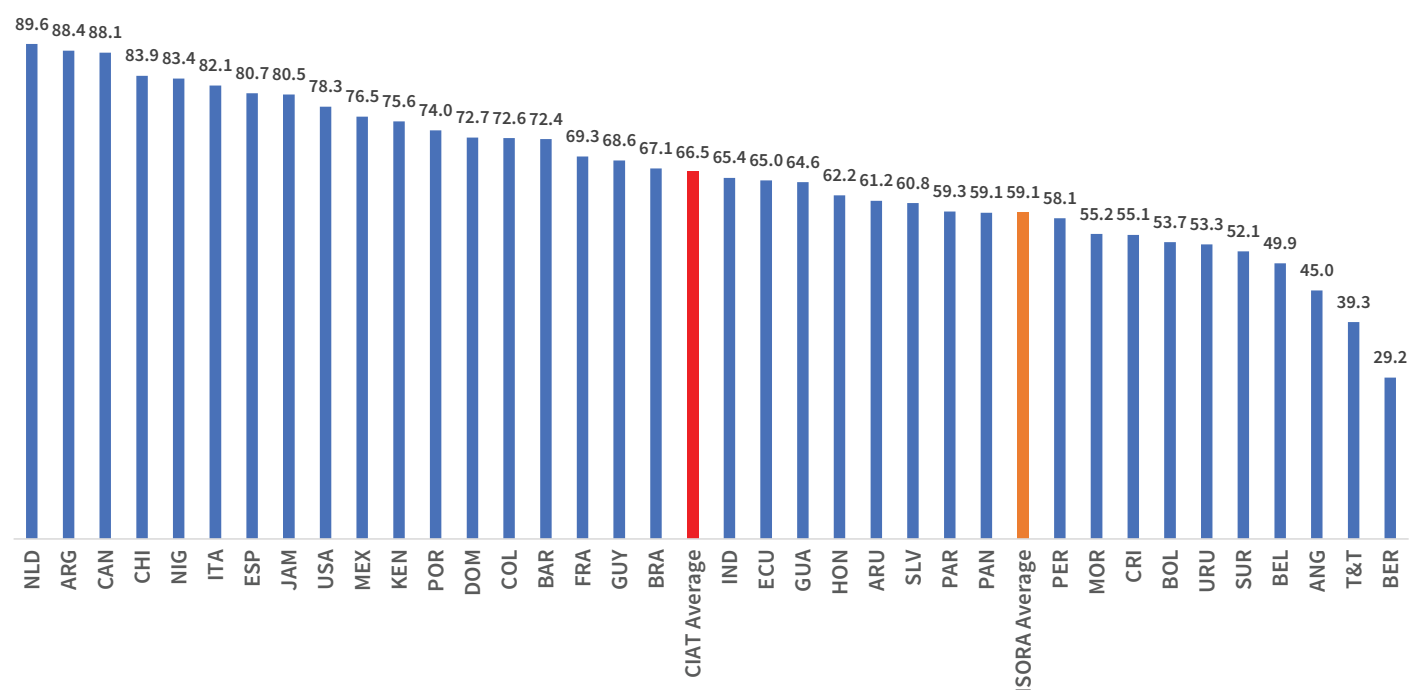
Source: own elaboration

3. The institutional strength of tax administrations and some results

As indicated, the IFIAT is an indicator that reflects a "supply" of TA inputs, not their effectiveness, which will also depend on other factors. However, given that the ISORA survey also offers some variables or outcome indicators, we thought it appropriate to conduct a brief analysis of the relationship between the IFIAT and these TA outcomes. In particular, we have selected three outcome indicators in ISORA. First, the on-time filing rate: the percentage of returns filed within the deadlines stipulated by law[4]. Second, the on-time payment rate: the percentage of effective compliance with tax obligations in a timely manner. Secondly, the rate of timely payments: percentage of effective compliance with tax obligations in a timely manner. Finally, the rate of arrears, the magnitude of tax debts or arrears as a percentage of revenue[5]. For these three indicators, the value taken for each TA is the average of those corresponding to personal income tax, corporate income tax, and VAT.

As can be seen in Table 10, in all three cases the correlations are around 30% and show the expected signs. The higher the IFIAT value, the greater the number of tax returns filed and payments made on time, and the lower the relative volume of overdue debt.

Table 10. Correlation between outcome indicators and the IFIAT

Correlation between IFIAT and	Correlation coefficient
On-time filing rate	33.9%
Ontime payment rate	33.6%
Overdue debt rate	−28.0%

Source: own elaboration

In fact, without attempting to be exhaustive and with a purely exploratory aim, we have carried out the corresponding regressions[6] between these three outcome indicators, the IFIAT and GDP per capita as a control variable. In all three cases, the IFIAT coefficient is significant and shows the expected sign (Table 11).

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4   In order to measure the proportion of timely filings, "expected tax returns" are defined as the estimated number of returns that the tax administration expects to receive from registered taxpayers who are required by law to file such returns in a given tax year.

5   According to the criteria defined in ISORA, this includes the total amount of tax debt (including interest and penalties) and debt for other revenues collected by the AT that have not been paid when due. The total must include amounts of tax debts in dispute, subject to payment agreements, or payment extensions. Unlike the other two indicators, this one is not provided directly by ISORA (as a percentage; in this case, of revenue), but has been constructed.

6   MCO robust estimates. GDP per capita is in purchasing power parity and the source is the World Bank.

Table 11. Regressions of outcome indicators on the IFIAT

Variable	On-time filing rate		Ontime payment rate		Overdue debt rate	
	Coefficient	tstatistic	Coefficient	tstatistic	Coefficient	tstatistic
GDP per capita	0.0002	4.33	−0.00001	−0.25	−0.000002	−2.74
Index	0.49	3.42	0.56	3.84	−0.0044	−2.00
Constant	29.35	3.17	41.28	3.94	0.67	4.74
R²	0.28		0.21		0.12	

Source: own elaboration

Finally, we consider it appropriate to reiterate both the advantages of having an Institutional Strength Index for Tax Administrations (IFIAT) – as a tool for identifying best practices and terms of comparison at the global level – and its limitations, which stem from the fact that it is based on a self-assessment by the administrations themselves when responding to the ISORA survey questions.

We trust that this index will enable us to continue advancing in the process of improving the efficiency of tax administrations and the appropriate design of their institutions, even more so as we obtain subsequent editions of the survey that will allow us to evaluate the evolution of administrations and the consistency of results.

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Annexes

Annex I

Table I.1. Variables used to calculate the IFIAT

Variable used (grouped, if applicable)	Variable/Original ISORA question	N° variable	N° Subvariable	Subindex
Original ISORA	Unified semi-autonomous body (with or without board)	1		Management autonomy
Original ISORA	Can the TA determine its own internal structure?	2		Management autonomy
Original ISORA	Can the TA exercise discretion over its operating budget?	3		Management autonomy
Original ISORA	Can the TA exercise discretion over its capital budget?	4		Management autonomy
Original ISORA	Can the TA establish performance standards?	5		Management autonomy
Original ISORA	Does the TA have an external auditor?	6		Governance: control and planning
Original ISORA	Have the TA a formal internal assurance mechanisms (internal audit)?	7		Governance: control and planning
Original ISORA	Have the TA a public service-wide code of conduct that applies to its staff?	8		Governance: control and planning
Original ISORA	Have the TA its own code of conduct?	9		Governance: control and planning
Original ISORA	Does the AT develop a strategic plan?	10		Governance: control and planning
Original ISORA	Does the TA produce an annual business/operational plans?	11		Governance: control and planning
Original ISORA	Does the TA produce an annual report?	12		Governance: control and planning
Original ISORA	Does the TA produce a formal set of service delivery standards?	13		Governance: control and planning
Original ISORA	Does the TA publish its organizational chart?	14		Governance: control and planning
Grouped: Depth Staff management autonomy	Can the TA determine employment requirements?	15	15.1	Management autonomy
	Can the TA appoint new employees?		15.2	Management autonomy
	Can the TA promote existing staff?		15.3	Management autonomy
	Can the TA establish the skills and qualifications needed for an appointment or promotion?		15.4	Management autonomy
	Can the TA determine whether a work is carried out by permanent staff or contractually?		15.5	Management autonomy
	Can the TA place staff within a salary range?		15.6	Management autonomy
	Can the TA terminate the employment contract?		15.7	Management autonomy
	Can the AT apply disciplinary sanctions?		15.8	Management autonomy

Table I.1. Variables used to calculate the IFIAT (Continued)

Variable used (grouped, if applicable)	Variable/Original ISORA question	N° variable	N° Subvariable	Subindex
Original ISORA	Does the TA have a performance management system for staff?	16		Personnel management
Grouped: Depth Staff performance management system	In that case, does it include individual development plans?	17	17.1	Personnel management
	In that case, does it include specific objectives for staff?		17.2	Personnel management
	In that case, is staff performance formally evaluated at least on an annual basis?		17.3	Personnel management
Original ISORA	Is the staff performance management system linked to pay and reward?	18		Personnel management
Grouped: Depth Relationship between performance and salary	In that case, can staff receive increased remuneration (e.g., salary, bonus or other) for good performance?	19	19.1	Personnel management
	In that case, can poor performance result in reduced salary?		19.2	Personnel management
	In that case, can poor performance result in denial of annual increment?		19.3	Personnel management
Original ISORA	Does the TA periodically survey staff on their attitudes, perceptions and workplace satisfaction?	20		Personnel management
Grouped: Depth Staff surveys	In that case, Is staff engagement assessed?	21	21.1	Personnel management
	In that case, are the results shared with staff?		21.2	Personnel management
	In that case, are staff engaged in developing and implementing action plans in response to such assessments?		21.3	Personnel management
Original ISORA	Does the TA periodically survey staff on diversity and inclusion?	22		Personnel management
Original ISORA	Does the human resources management approach include an HR strategy / multi-year work force plan?	23		Personnel management
Original ISORA	Is a job competency dictionary in place?	24		Personnel management
Original ISORA	Is a job catalogue in place?	25		Personnel management
Original ISORA	Are there job descriptions?	26		Personnel management
Original ISORA	Does the human resources management approach include a training strategy?	27		Personnel management
Original ISORA	Is there a formal training cycle process?	28		Personnel management
Original ISORA	Is there a specific training plan?	29		Personnel management
Original ISORA	Does the human resources management approach include a formal program(s) to support new staff?	30		Personnel management
Original ISORA	Is there a formal induction program for new staff?	31		Personnel management
Original ISORA	Does the human resources management approach include a staffing plan?	32		Personnel management
Original ISORA	Does the human resources management approach include flexible working arrangements?	33		Personnel management

Table I.1. **Variables used to calculate the IFIAT** (Continued)

Variable used (grouped, if applicable)	Variable/Original ISORA question	N° variable	N° Subvariable	Subindex
Grouped: Depth Labor flexibility policies	In that case, can staff work flexible working hours ?	34	34.1	Personnel management
	In that case, can staff work from home or elsewhere on an occasional basis?		34.2	Personnel management
	In that case, can staff work from home or elsewhere on a regular basis?		34.3	Personnel management
	In that case, can executives work part-time?		34.4	Personnel management
Original ISORA	Are there specific leadership and talent management programs?	35		Personnel management
Original ISORA	Is knowledge transfer personalized?	36		Personnel management
Original ISORA	Is knowledge transfer documented?	37		Personnel management
Original ISORA	Is there a formal diversity policy?	38		Personnel management
Original ISORA	Does the administration assess current and future capability needs?	39		Personnel management
Grouped: Depth assessment of competency needs	In that case, Is data analysis used in the evaluation process?	40	40.1	Personnel management
	In that case, Is the evaluation reviewed on a regular basis?		40.2	Personnel management
	In that case, Have outcomes of the evaluation been reflected in the HR strategy?		40.3	Personnel management
	In that case, Does a formal plan exist to address gaps in staff capability?		40.4	Personnel management
Grouped: Depth Periodic estimates of the tax gap	Does the TA or any other government agency produce periodic estimates of the tax gap for personal income tax?	41	41.1	Governance: control and planning
	Does the TA or any other government agency produce periodic estimates of the tax gap for corporate income tax?		41.2	Governance: control and planning
	Does the TA or any other government agency produce periodic estimates of the tax gap for value added tax?		41.3	Governance: control and planning
	Does the TA or any other government agency produce periodic estimates of the tax gap for other taxes?		41.4	Governance: control and planning
	Have any tax gap reports been published?		41.5	Governance: control and planning
Grouped: Depth Powers for collection of tax arrears	Does the TA have specific powers to grant extensions of time to pay tax arrears?	42	42.1	Management autonomy
	Does the TA have specific powers to formulate payment arrangements?		42.2	Management autonomy
	Does the TA have specific powers to collect taxes owed via third parties (e.g. banks, employers)?		42.3	Management autonomy
	Does the TA have specific powers to impose restrictions on overseas travel?		42.4	Management autonomy
	Does the TA have specific powers to garnishee salaries / wages or other property?		42.5	Management autonomy

Table I.1. Variables used to calculate the IFIAT (Continued)

Variable used (grouped, if applicable)	Variable/Original ISORA question	N° variable	N° Subvariable	Subindex
	Does the TA have specific powers to effect a temporary closure of a business / withdrawal of a license?		42.6	Management autonomy
	Does the TA have specific powers to ffset tax arrears against excess / overpayments arising under other taxes?		42.7	Management autonomy
	Does the TA have specific powers to obtain a lien over a taxpayer's assets?		42.8	Management autonomy
	Does the TA have specific powers to withhold payments owing to a delinquent taxpayer by the government?		42.9	Management autonomy
	Does the TA have specific powers to require businesses to obtain a tax clearance certificate when bidding for government contracts?		´42.10	Management autonomy
	Does the TA have specific powers to have delinquent taxpayers denied access to certain government services?		42.11	Management autonomy
	Does the TA have specific powers to impose liability on company directors for certain tax arrears arising from a company's operations?		42.12	Management autonomy
	Does the TA have specific powers to ublicize the names of debtor taxpayers in the media or by some other manner?		42.13	Management autonomy
	Does the TA have specific powers to initiate bankruptcy or asset liquidation actions?		42.14	Management autonomy
	Does the TA have specific powers to remit, in prescribed circumstances, interest and penalties?		42.15	Management autonomy
	Does the TA have specific powers to collect any disputed tax while the dispute case is open and under administrative review?		42.16	Management autonomy
	Does the TA have specific powers to collect any disputed tax while the dispute case is open and under judicial review?		42.17	Management autonomy
	Is the TA empowered under existing tax law to offer reduced penalties to the general taxpaying population?		42.18	Management autonomy
	Is the TA empowered under existing tax law to offer reduced interest payments to the general taxpaying population?		42.19	Management autonomy
	Does the TA have specific powers to collect tax arrears through agreements with other tax administrations?		´42.20	Management autonomy
Grouped: Depth Data usage on service channels	Does the TA use statistics about service channels usage to encourage service adoption by taxpayers?	43	43.1	Taxpayer relations
	Does the TA use statistics about service channels usage to create new or improved services?		43.2	Taxpayer relations
	Does the TA use statistics about service channels usage to anticipate service demand to adjust staff allocation?		43.3	Taxpayer relations

Table I.1. **Variables used to calculate the IFIAT** (Continued)

Variable used (grouped, if applicable)	Variable/Original ISORA question	N° variable	N° Subvariable	Subindex
	Does the TA use statistics about service channels usage to reduce Information and Communication Technology service disruption?		43.4	Taxpayer relations
Original ISORA	Does the TA make special provisions for taxpayers with disabilities?	44		Taxpayer relations
Original ISORA	Does the TA use social media to distribute information?	45		Taxpayer relations
Original ISORA	Does the TA use social media interactively?	46		Taxpayer relations
Original ISORA	Does the TA provide special services for digitally disadvantaged taxpayers?	47		Taxpayer relations
Grouped: Depth Online services	Does the administration provide the following online service. Tax calculators	48	48.1	Taxpayer relations
	Does the administration provide the following online service. Requesting extensions of deadlines		48.2	Taxpayer relations
	Does the administration provide the following online service. Asking for tax payment arrangements		48.3	Taxpayer relations
	Does the administration provide the following online service. Secure communication with taxpayers		48.4	Taxpayer relations
	Does the administration provide the following online service. Filing tax related objections		48.5	Taxpayer relations
	Does the administration provide the following online service. Uploading data files onto the tax administration's system		48.6	Taxpayer relations
	Does the administration provide the following online service. A taxpayer portal that provides a 'whole-of-taxpayer' view across the major taxes		48.7	Taxpayer relations
	Does the administration provide the following online service. Ability to view taxpayer information captured from third parties		48.8	Taxpayer relations
	Does the administration provide the following online service. Mobile applications		48.9	Taxpayer relations
Original ISORA	Does the administration have a document that formally sets out taxpayer rights?	49		Governance: control and planning
Original ISORA	Are there any specific mechanisms dealing with complaints?	50		Taxpayer relations
Depth Internal mechanisms for handling complaints	In that case, does taxpayer have the right to review decision?	51	51.1	Taxpayer relations
	In that case, Is the process independent of the administration (autonomous)?		51.2	Taxpayer relations
	In that case, does te process allow for systemic issues to be raised?		51.3	Taxpayer relations
Original ISORA	Are there external mechanisms for handling complaints?	52		Taxpayer relations
Depth External mechanisms for handling complaints	In that case, does the taxpayer have the right to have the decision reviewed?	53	53.1	Taxpayer relations

Table I.1. Variables used to calculate the IFIAT (Continued)

Variable used (grouped, if applicable)	Variable/Original ISORA question	N° variable	N° Subvariable	Subindex
	In that case, is the process independent of the tax administration?		53.2	Taxpayer relations
	In that case, does the process allow for systemic issues to be raised?		53.3	Taxpayer relations
Original ISORA	Does the administration have a formal taxpayer service and assistance strategy?	54		Taxpayer relations
Depth Regularly satisfaction surveys	Does the administration conduct individual taxpayers satisfaction surveys regularly?	55	55.1	Governance: control and planning
	Does the administration conduct business taxpayers satisfaction surveys regularly?		55.2	Governance: control and planning
	Does the administration conduct tax intermediaries satisfaction surveys regularly?		55.3	Governance: control and planning
Depth Educational services	Educational services to children, youth, and students	56	56.1	Taxpayer relations
	Educational services to new businesses		56.2	Taxpayer relations
Depth Free tax services	Free tax services for lower income individuals	57	57.1	Taxpayer relations
	Free tax services for new businesses		57.2	Taxpayer relations
Depth Public rulings on the application of the tax law	Does the TA (or Ministry) provides public rulings on the application of the tax law?	58	58.1	Taxpayer relations
	In that case, are public rulings binding on the TA?		58.2	Taxpayer relations
Depth Private rulings on the application of the tax law	Does the TA (or Ministry) provides private rulings on the application of the tax laws in response to requests?	59	59.1	Taxpayer relations
	In that case, are private rulings binding on the TA?		59.2	Taxpayer relations
Depth Taxpayer compliance burden	Does the TA evaluate taxpayer compliance burden?	60	60.1	Governance: control and planning
	Are perceptions of compliance burdens measured?		60.2	Governance: control and planning
	Is the compliance burden monitored for different taxpayer segments?		60.3	Governance: control and planning
	Is there a formal strategy to reduce compliance burdens?		60.4	Governance: control and planning
	In that case, is the strategy published?		60.5	Governance: control and planning
Depth TA operating expenditures (% of GDP)	TA operating expenditures (% of GDP) above average	61	61.1	Available resources
	TA operating expenditures (% GDP) fourth quartile		61.2	Available resources
Depth ICT expenditure (% of operating expenditure)	ICT expenditure of the AT (% of operating expenditure) above average	62	62.1	Available resources
	ICT expenditure of the AT (% of operating expenditure) fourth quartile		62.2	Available resources
Depth Labor force / FTE	Labor force / FTE below average	63	63.1	Available resources
	Labor force / FTE first quartile		63.2	Available resources

Table I.1. **Variables used to calculate the IFIAT** (Continued)

Variable used (grouped, if applicable)	Variable/Original ISORA question	N° variable	N° Subvariable	Subindex
Depth Audit, investigation, and control (% of staff)	Audit, investigation, and control (% of staff) above average	64	64.1	Available resources
	Audit, investigation, and control (% of staff) fourth quartile		64.2	Available resources
Depth Debt management and regularization (% of staff)	Debt management and regularization (% of staff) above average	65	65.1	Available resources
	Debt management and regularization (% of staff) fourth quartile		65.2	Available resources
Depth Electronic filing	Electronic filing CIT (%) above average	66	66.1	Available resources
	Electronic filing CIT (%) fourth quartile		66.2	Available resources
	Electronic filing PIT (%) above average		66.3	Available resources
	Electronic filing PIT (%) fourth quartile		66.4	Available resources
	Electronic filing VAT (%) above average		66.5	Available resources
	Electronic filing VAT (%) fourth quartile		66.6	Available resources
Depth Electronic payment	Electronic payment. Amount (%) above average	67	67.1	Available resources
	Electronic payment. Amount (%) fourth quartile		67.2	Available resources
	Electronic payment. Value (%) above average		67.3	Available resources
	Electronic payment. Value (%) fourth quartile		67.4	Available resources
Original ISORA	Can taxpayers register online?	68		Available resources
Depth Electronic invoicing and electronic fiscal devices	Mandatory electronic invoicing (total or partial)	69	69.1	Available resources
	Requirement for electronic fiscal devices		69.2	Available resources
Depth Cooperative compliance approach	Cooperative compliance approach. Large taxpayers	70	70.1	Available resources
	Cooperative compliance approach. High net worth.		70.2	Available resources
	Cooperative compliance approach. Other taxpayers		70.3	Available resources
Original ISORA	Pre-filled tax returns by the TA	71		Available resources
Depth Employee seniority	% of employees with > 10 years of seniority above average	72	72.1	Available resources
	% of employees with > 10 years of seniority fourth quartile		72.2	Available resources

Annex II

Table II.1. Results

IFIAT				Available resources			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Latvia	90.6	1	Q4	Netherlands	86.1	1	Q4
Bulgaria	89.8	2	Q4	Argentina	79.2	2	Q4
Netherlands	89.6	3	Q4	Hungary	79.2	3	Q4
Argentina	88.4	4	Q4	Poland	77.8	4	Q4
Canada	88.1	5	Q4	Spain	75.0	5	Q4
Australia	88.0	6	Q4	Belgium	73.6	6	Q4
United Kingdom	85.2	7	Q4	Bulgaria	73.6	7	Q4
Malasia	84.8	8	Q4	Latvia	68.1	8	Q4
Chile	83.9	9	Q4	Slovenia	68.1	9	Q4
Nigeria	83.4	10	Q4	Chile	66.7	10	Q4
Sweden	83.3	11	Q4	Germany	66.7	11	Q4
Fiji	83.3	12	Q4	Lithuania	66.7	12	Q4
Zambia	82.3	13	Q4	Mongolia	66.7	13	Q4
Italy	82.1	14	Q4	United Kingdom	66.7	14	Q4
New Zealand	82.1	15	Q4	Norway	63.9	15	Q4
Hungary	81.1	16	Q4	Serbia	63.9	16	Q4
Chequia	81.1	17	Q4	Albania	62.5	17	Q4
Spain	80.7	18	Q4	Fiji	62.5	18	Q4
Singapore	80.5	19	Q4	Greece	62.5	19	Q4
Jamaica	80.5	20	Q4	Portugal	62.5	20	Q4
Norway	79.4	21	Q4	Austria	61.1	21	Q4
Denmark	79.3	22	Q4	Denmark	61.1	22	Q4
Liberia	79.2	23	Q4	El Salvador	61.1	23	Q4
United States	78.3	24	Q4	Finland	61.1	24	Q4
Austria	77.4	25	Q4	Italy	61.1	25	Q4
Ghana	77.2	26	Q4	Canada	58.3	26	Q4
Poland	77.1	27	Q4	Croatia	55.6	27	Q4
Saudi Arabia	76.7	28	Q4	North Macedonia	55.6	28	Q4
Mexico	76.5	29	Q4	Armenia	54.2	29	Q4
Georgia	76.3	30	Q4	Barbados	54.2	30	Q4
Ireland	76.3	31	Q4	Benin	54.2	31	Q4
Thailand	76.0	32	Q4	India	54.2	32	Q4

Table II.1. Results (Continued)

IFIAT				Available resources			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Uganda	76.0	33	Q4	Indonesia	54.2	33	Q4
Kenya	75.6	34	Q4	Israel	54.2	34	Q4
Lithuania	75.2	35	Q4	Jamaica	53.5	35	Q4
Malawi	75.0	36	Q4	Brazil	52.8	36	Q4
Kyrgyzstan	74.8	37	Q4	Chequia	52.8	37	Q4
Romania	74.6	38	Q4	Moldova	52.8	38	Q4
China	74.5	39	Q4	Uzbekistan	52.8	39	Q4
South Africa	74.2	40	Q4	Colombia	52.1	40	Q3
Portugal	74.0	41	Q4	Australia	51.4	41	Q3
Finland	73.9	42	Q4	France	51.4	42	Q3
Indonesia	73.3	43	Q3	Panama	51.4	43	Q3
Slovenia	73.3	44	Q3	Sweden	51.4	44	Q3
Estonia	73.2	45	Q3	Thailand	51.4	45	Q3
Greece	72.7	46	Q3	Mexico	50.7	46	Q3
Dominican Republic	72.7	47	Q3	Ireland	50.0	47	Q3
Rwanda	72.6	48	Q3	Kenya	50.0	48	Q3
Colombia	72.6	49	Q3	Suriname	50.0	49	Q3
Mauritius	72.5	50	Q3	Mauritius	50.0	50	Q3
Barbados	72.4	51	Q3	Ecuador	49.3	51	Q3
Eswatini	71.8	52	Q3	Botswana	48.6	52	Q3
Botswana	71.8	53	Q3	Turkey	48.6	53	Q3
Serbia	71.7	54	Q3	Georgia	47.2	54	Q3
Taiwan	71.3	55	Q3	Nigeria	47.2	55	Q3
Sierra Leone	70.4	56	Q3	Slovakia	45.8	56	Q3
Israel	70.3	57	Q3	Cameroon	45.8	57	Q3
France	69.3	58	Q3	Estonia	45.8	58	Q3
Japan	69.2	59	Q3	Kosovo	45.8	59	Q3
Belgium	69.0	60	Q3	Kyrgyzstan	45.8	60	Q3
Belarus	68.6	61	Q3	Romania	45.8	61	Q3
Guyana	68.6	62	Q3	Singapore	45.8	62	Q3
Albania	68.1	63	Q3	Tonga	45.8	63	Q3
Slovakia	67.8	64	Q3	Zambia	45.8	64	Q3

Table II.1. Results (Continued)

IFIAT				Available resources			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Turkey	67.8	65	Q3	Uruguay	44.4	65	Q3
Zimbabwe	67.7	66	Q3	Liberia	44.4	66	Q3
Hong Kong SAR, China	67.5	67	Q3	New Zealand	44.4	67	Q3
Brazil	67.1	68	Q3	Saint Lucia	44.4	68	Q3
Armenia	66.6	69	Q3	Bolivia	43.8	69	Q3
Togo	66.6	70	Q3	Dominican Republic	43.1	70	Q3
Cambodia	65.7	71	Q3	Saudi Arabia	43.1	71	Q3
India	65.4	72	Q3	Tajikistan	43.1	72	Q3
Luxembourg	65.0	73	Q3	Uganda	43.1	73	Q3
Ecuador	65.0	74	Q3	Malasia	42.4	74	Q3
Guatemala	64.6	75	Q3	Peru	42.4	75	Q3
Germany	64.3	76	Q3	Iceland	41.7	76	Q3
Iceland	64.3	77	Q3	Pakistan	41.7	77	Q3
Samoa	63.9	78	Q3	Rwanda	41.7	78	Q3
Tajikistan	63.8	79	Q3	Sierra Leone	41.7	79	Q3
Papua New Guinea	63.8	80	Q3	China	40.3	80	Q3
Honduras	62.2	81	Q3	Luxembourg	40.3	81	Q3
Aruba	61.2	82	Q3	Costa Rica	40.3	82	Q3
El Salvador	60.8	83	Q3	Dominica	40.3	83	Q2
Lesotho	60.7	84	Q2	United States	39.6	84	Q2
Namibia	60.4	85	Q2	Zimbabwe	39.6	85	Q2
Cook Islands	60.1	86	Q2	Ivory Coast	38.9	86	Q2
Paraguay	59.3	87	Q2	Guinea-Bissau	38.9	87	Q2
Panama	59.1	88	Q2	Bosnia and Herzegovina	37.5	88	Q2
Kosovo	58.8	89	Q2	Cyprus	37.5	89	Q2
Gambia	58.6	90	Q2	Ghana	37.5	90	Q2
Ukraine	58.6	91	Q2	Nepal	37.5	91	Q2
Peru	58.1	92	Q2	South Africa	37.5	92	Q2
Uzbekistan	58.1	93	Q2	Taiwan	37.5	93	Q2
Montenegro	57.8	94	Q2	Korea	36.1	94	Q2
Korea	57.5	95	Q2	Azerbaijan	33.3	95	Q2
Malta	57.2	96	Q2	Cape Verde	33.3	96	Q2
Moldova	56.8	97	Q2	Eswatini	33.3	97	Q2
Mongolia	56.8	98	Q2	Guatemala	33.3	98	Q2
Seychelles	55.7	99	Q2	Laos	33.3	99	Q2
Laos	55.3	100	Q2	Sri Lanka	33.3	100	Q2

Table II.1. Results (Continued)

	IFIAT			Available resources			
Country	**Value**	**Position**	**Quartile**	**Country**	**Value**	**Position**	**Quartile**
Morocco	55.2	101	Q2	**Switzerland**	33.3	101	Q2
Costa Rica	55.1	102	Q2	**Ukraine**	33.3	102	Q2
Benin	54.8	103	Q2	**Namibia**	32.6	103	Q2
Bolivia	53.7	104	Q2	**Belarus**	31.9	104	Q2
North Macedonia	53.6	105	Q2	**Kazakhstan**	31.9	105	Q2
Bosnia and Herzegovina	53.4	106	Q2	**Samoa**	31.9	106	Q2
Uruguay	53.3	107	Q2	**Bhutan**	31.3	107	Q2
Croatia	53.2	108	Q2	**Republika Srpska**	31.3	108	Q2
Tonga	53.0	109	Q2	**Trinidad & Tobago**	30.6	109	Q2
Suriname	52.1	110	Q2	**Bangladesh**	30.6	110	Q2
Pakistan	52.0	111	Q2	**Guyana**	30.6	111	Q2
Switzerland	51.6	112	Q2	**Sao Tome and Principe**	30.6	112	Q2
D.R. Kongo	51.4	113	Q2	**Hong Kong SAR, China**	29.2	113	Q2
Burundi	50.3	114	Q2	**R. Congo**	29.2	114	Q2
Maldives	50.0	115	Q2	**Guinea**	29.2	115	Q2
Nepal	50.0	116	Q2	**Japan**	29.2	116	Q2
Belize	49.9	117	Q2	**Maldives**	29.2	117	Q2
Ivory Coast	49.8	118	Q2	**Malta**	29.2	118	Q2
Vietnam	49.8	119	Q2	**Montenegro**	29.2	119	Q2
Azerbaijan	49.6	120	Q2	**Paraguay**	29.2	120	Q2
Solomon Islands	48.3	121	Q2	**Vietnam**	28.5	121	Q2
Brunei	46.8	122	Q2	**Morocco**	27.8	122	Q2
Cyprus	46.8	123	Q2	**Cook Islands**	27.1	123	Q1
Madagascar	46.0	124	Q2	**Angola**	26.4	124	Q1
Angola	45.0	125	Q1	**Lesotho**	26.4	125	Q1
Burkina Faso	44.5	126	Q1	**Madagascar**	26.4	126	Q1
Mozambique	44.3	127	Q1	**Seychelles**	26.4	127	Q1
St. Kitts and Nevis	44.0	128	Q1	**Malawi**	24.3	128	Q1
Anguilla	43.9	129	Q1	**St. Kitts and Nevis**	23.6	129	Q1
Sri Lanka	43.7	130	Q1	**Tuvalu**	23.6	130	Q1
Senegal	42.2	131	Q1	**Aruba**	22.9	131	Q1
Palau	42.1	132	Q1	**Solomon Islands**	22.9	132	Q1

Table II.1. Results (Continued)

	IFIAT			Available resources			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Kazakhstan	41.7	133	Q1	Togo	22.9	133	Q1
Equatorial Guinea	41.5	134	Q1	D.R. Kongo	22.2	134	Q1
Cape Verde	41.0	135	Q1	Niger	22.2	135	Q1
Kiribati	40.0	136	Q1	East Timor	22.2	136	Q1
Cameroon	39.7	137	Q1	Burkina Faso	21.5	137	Q1
Trinidad & Tobago	39.3	138	Q1	Anguilla	20.8	138	Q1
Guinea	38.8	139	Q1	Papua New Guinea	20.8	139	Q1
Turks and Caicos	37.6	140	Q1	Saint Vincent and the Grenadines	20.8	140	Q1
Guinea-Bissau	37.6	141	Q1	Turks and Caicos	20.8	141	Q1
East Timor	37.1	142	Q1	Vanuatu	20.8	142	Q1
Mauritania	36.4	143	Q1	Cambodia	18.1	143	Q1
Bhutan	36.4	144	Q1	Brunei	16.7	144	Q1
Republika Srpska	36.0	145	Q1	Burundi	16.7	145	Q1
Saint Lucia	34.9	146	Q1	Gabon	16.7	146	Q1
Montserrat	34.8	147	Q1	Palau	16.7	147	Q1
Mali	34.2	148	Q1	Senegal	16.7	148	Q1
Central African Republic	34.0	149	Q1	Belize	15.3	149	Q1
Gabon	34.0	150	Q1	Antigua and Barbuda	12.5	150	Q1
Vanuatu	33.1	151	Q1	Grenada	12.5	151	Q1
Saint Vincent and the Grenadines	31.7	152	Q1	Kiribati	12.5	152	Q1
Bangladesh	31.6	153	Q1	Nauru	12.5	153	Q1
Marshall Islands	30.2	154	Q1	Mali	11.1	154	Q1
Bermudas	29.2	155	Q1	Mozambique	11.1	155	Q1
Niger	26.8	156	Q1	Niue	11.1	156	Q1
Nauru	25.6	157	Q1	Bermudas	10.4	157	Q1
Grenada	25.6	158	Q1	Central African Republic	9.7	158	Q1
R. Congo	24.3	159	Q1	Chad	8.3	159	Q1
Dominica	23.4	160	Q1	Marshall Islands	8.3	160	Q1
Micronesia	23.1	161	Q1	Montserrat	8.3	161	Q1
Chad	21.1	162	Q1	Equatorial Guinea	6.9	162	Q1
Tuvalu	20.9	163	Q1	Gambia	4.2	163	Q1
Niue	19.1	164	Q1	Honduras	4.2	164	Q1
Antigua and Barbuda	17.1	165	Q1	Mauritania	0.0	165	Q1
Sao Tome and Principe	15.7	166	Q1	Micronesia	0.0	166	Q1

Table II.1. Results (Continued)

Management autonomy				Governance: control and planning			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Fiji	99.3	1	C4	Netherlands	100.0	1	Q4
Nigeria	99.3	2	C4	United Kingdom	100.0	2	Q4
Ghana	98.6	3	C4	Zambia	98.5	3	Q4
Australia	97.9	4	C4	Bulgaria	95.4	4	Q4
Estonia	97.9	5	C4	Liberia	95.4	5	Q4
Guyana	97.9	6	C4	Lithuania	93.8	6	Q4
Latvia	97.9	7	C4	United States	93.3	7	Q4
Malawi	97.1	8	C4	Armenia	92.8	8	Q4
Malaysia	97.1	9	C4	Australia	92.3	9	Q4
Bulgaria	96.4	10	C4	Canada	92.3	10	Q4
Canada	96.4	11	C4	Chile	92.3	11	Q4
New Zealand	96.4	12	C4	Italy	92.3	12	Q4
South Africa	96.4	13	C4	Romania	92.3	13	Q4
Sweden	96.4	14	C4	Jamaica	90.8	14	Q4
Papua New Guinea	95.7	15	C4	Kenya	90.8	15	Q4
Uganda	95.7	16	C4	Kyrgyzstan	90.8	16	Q4
United Kingdom	95.7	17	C4	Norway	90.8	17	Q4
Hungary	95.4	18	C4	Moldova	89.7	18	Q4
Denmark	95.0	19	C4	Sweden	89.7	19	Q4
Ewuatini	95.0	20	C4	Colombia	89.2	20	Q4
Iceland	95.0	21	C4	France	89.2	21	Q4
Romania	95.0	22	C4	Latvia	89.2	22	Q4
Turkey	94.6	23	C4	China	88.2	23	Q4
Mauritius	94.3	24	C4	Samoa	88.2	24	Q4
Togo	94.3	25	C4	Guatemala	87.7	25	Q4
Zambia	94.3	26	C4	Portugal	87.7	26	Q4
Botswana	93.9	27	C4	Slovenia	87.7	27	Q4
Chequia	93.9	28	C4	Eswatini	86.7	28	Q4
Argentina	93.6	29	C4	Belgium	86.7	29	Q4
Singapore	93.6	30	C4	Malasia	86.7	30	Q4
Barbados	92.9	31	C4	Mexico	86.7	31	Q4
Sierra Leone	92.9	32	C4	Uruguay	86.7	32	Q4
Chile	92.5	33	C4	Spain	85.1	33	Q4
Dominican Republic	92.5	34	C4	Ukraine	85.1	34	Q4
Georgia	92.1	35	C4	Denmark	84.6	35	Q4
Italy	92.1	36	C4	Dominican Republic	84.6	36	Q4

Table II.1. Results (Continued)

Management autonomy				Governance: control and planning			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Saudi Arabia	92.1	37	C4	Ireland	84.6	37	Q4
Kyrgyzstan	91.4	38	C4	Kosovo	84.6	38	Q4
Israel	90.0	39	C4	New Zealand	84.6	39	Q4
Liberia	90.0	40	C4	North Macedonia	84.6	40	Q4
Spain	89.3	41	C4	Rwanda	84.6	41	Q4
Honduras	85.4	42	C3	Singapore	84.6	42	Q4
Norway	83.6	43	C3	Thailand	84.6	43	Q3
Malta	83.2	44	C3	Uzbekistan	84.6	44	Q3
Greece	82.1	45	C3	Argentina	83.6	45	Q3
Jamaica	82.1	46	C3	Georgia	83.6	46	Q3
Lesotho	82.1	47	C3	Benin	83.1	47	Q3
Slovakia	82.1	48	C3	Bolivia	83.1	48	Q3
United States	81.4	49	C3	Cook Islands	83.1	49	Q3
Aruba	81.1	50	C3	Indonesia	83.1	50	Q3
India	81.1	51	C3	Malawi	83.1	51	Q3
Taiwan	81.1	52	C3	Ecuador	82.6	52	Q3
Bosnia and Herzegovina	80.7	53	C3	Mauritania	82.6	53	Q3
Austria	80.4	54	C3	Belarus	82.1	54	Q3
Slovenia	79.6	55	C3	Cambodia	82.1	55	Q3
Albania	79.3	56	C3	Peru	82.1	56	Q3
Finland	79.3	57	C3	Serbia	82.1	57	Q3
Paraguay	79.3	58	C3	Montenegro	81.5	58	Q3
Thailand	79.3	59	C3	Madagascar	81.0	59	Q3
Belarus	78.6	60	C3	Honduras	80.5	60	Q3
Gambia	78.6	61	C3	Tajikistan	80.5	61	Q3
Japan	78.6	62	C3	Mongolia	80.5	62	Q3
Namibia	78.6	63	C3	Nigeria	80.0	63	Q3
Serbia	78.6	64	C3	Panama	80.0	64	Q3
China	78.2	65	C3	Saudi Arabia	80.0	65	Q3
Ireland	78.2	66	C3	Hungary	79.5	66	Q3
Samoa	77.5	67	C3	Sierra Leone	79.0	67	Q3
Hong Kong SAR, China	77.1	68	C3	Finland	78.5	68	Q3
Guinea	77.1	69	C3	Ghana	78.5	69	Q3
Gabon	76.4	70	C3	Uganda	78.5	70	Q3
Tajikistan	76.4	71	C3	Albania	76.9	71	Q3
Cook Islands	75.7	72	C3	Angola	76.9	72	Q3
Guatemala	75.7	73	C3	Bangladesh	76.9	73	Q3

Table II.1. Results (Continued)

Management autonomy				Governance: control and planning			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Belize	73.9	74	C3	Hong Kong SAR, China	76.9	74	Q3
Luxembourg	72.9	75	C3	Gambia	76.9	75	Q3
Portugal	72.5	76	C3	Israel	76.9	76	Q3
Mexico	70.0	77	C3	Japan	76.9	77	Q3
Trinidad & Tobago	69.3	78	C3	Morocco	76.9	78	Q3
Cambodia	68.2	79	C3	Nepal	76.9	79	Q3
Netherlands	67.1	80	C3	Papua New Guinea	76.9	80	Q3
Rwanda	67.1	81	C3	Seychelles	76.9	81	Q3
Ecuador	66.8	82	C2	Vietnam	76.9	82	Q3
Equatorial Guinea	66.4	83	C2	Zimbabwe	76.9	83	Q3
Suriname	66.4	84	C2	Laos	75.4	84	Q2
El Salvador	66.1	85	C2	Pakistan	75.4	85	Q2
Montenegro	66.1	86	C2	Chequia	74.9	86	Q2
Zimbabwe	66.1	87	C2	Poland	74.9	87	Q2
D.R. Kongo	65.7	88	C2	Brazil	74.4	88	Q2
Maldives	65.7	89	C2	Ivory Coast	74.4	89	Q2
Poland	65.4	90	C2	Tonga	74.4	90	Q2
Burundi	65.0	91	C2	Croatia	73.8	91	Q2
Kenya	65.0	92	C2	Greece	73.8	92	Q2
Turks and Caicos	63.6	93	C2	Slovakia	73.8	93	Q2
Brazil	63.2	94	C2	Cyprus	73.3	94	Q2
Indonesia	62.1	95	C2	Anguilla	72.3	95	Q2
Laos	62.1	96	C2	Central African Republic	72.3	96	Q2
Palau	62.1	97	C2	Guyana	72.3	97	Q2
Solomon Islands	62.1	98	C2	Maldives	71.8	98	Q2
Bermudas	61.8	99	C2	Mali	71.8	99	Q2
Burkina Faso	61.4	100	C2	Mauritius	71.8	100	Q2
Colombia	61.4	101	C2	Costa Rica	71.3	101	Q2
Uzbekistan	60.0	102	C2	Mozambique	70.8	102	Q2
Montserrat	59.6	103	C2	Senegal	69.7	103	Q2
Nepal	59.6	104	C2	Switzerland	69.7	104	Q2
Seychelles	58.6	105	C2	Botswana	69.2	105	Q2
Cyprus	57.9	106	C2	Brunei	69.2	106	Q2
Senegal	57.1	107	C2	Germany	69.2	107	Q2
Tonga	56.8	108	C2	Lesotho	69.2	108	Q2
Panama	56.4	109	C2	Luxembourg	69.2	109	Q2

Table II.1. Results (Continued)

Management autonomy				Governance: control and planning			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Korea	55.7	110	C2	Niger	69.2	110	Q2
Germany	55.0	111	C2	Solomon Islands	69.2	111	Q2
Brunei	54.6	112	C2	South Africa	69.2	112	Q2
St. Kitts and Nevis	53.2	113	C2	Taiwan	69.2	113	Q2
France	52.1	114	C2	Togo	69.2	114	Q2
Mozambique	51.8	115	C2	Turkey	69.2	115	Q2
Lithuania	51.4	116	C2	El Salvador	68.7	116	Q2
Peru	51.4	117	C2	Burundi	66.2	117	Q2
Morocco	51.1	118	C2	Cape Verde	65.6	118	Q2
Ivory Coast	50.4	119	C2	Fiji	65.6	119	Q2
Croatia	49.3	120	C2	East Timor	64.6	120	Q2
Madagascar	49.3	121	C2	Cameroon	64.1	121	Q2
Bolivia	48.9	122	C2	Marshall Islands	64.1	122	Q2
Armenia	47.5	123	C2	Namibia	64.1	123	Q2
Kiribati	47.1	124	C1	Belize	64.1	124	Q2
Costa Rica	46.1	125	C1	India	63.1	125	Q1
Grenada	42.5	126	C1	Austria	61.5	126	Q1
Dominica	42.1	127	C1	Barbados	61.5	127	Q1
Marshall Islands	41.8	128	C1	Bosnia and Herzegovina	61.5	128	Q1
Sri Lanka	41.8	129	C1	Burkina Faso	61.5	129	Q1
Kosovo	40.7	130	C1	Equatorial Guinea	61.5	130	Q1
Saint Lucia	40.7	131	C1	Korea	61.5	131	Q1
Saint Vincent and the Grenadines	40.0	132	C1	Malta	61.5	132	Q1
Pakistan	39.6	133	C1	Micronesia	61.5	133	Q1
Guinea-Bissau	39.3	134	C1	Montserrat	61.5	134	Q1
East Timor	39.3	135	C1	Republika Srpska	61.5	135	Q1
Azerbaijan	38.6	136	C1	D.R. Kongo	61.0	136	Q1
Mongolia	38.6	137	C1	Estonia	61.0	137	Q1
Nauru	38.6	138	C1	Guinea-Bissau	61.0	138	Q1
North Macedonia	38.6	139	C1	Sri Lanka	60.0	139	Q1
Vietnam	38.6	140	C1	Azerbaijan	59.0	140	Q1
Belgium	37.5	141	C1	Kazakhstan	59.0	141	Q1
Vanuatu	37.5	142	C1	Iceland	58.5	142	Q1
Bhutan	36.1	143	C1	Suriname	56.9	143	Q1
Micronesia	35.0	144	C1	Paraguay	54.4	144	Q1
Switzerland	34.3	145	C1	Bhutan	53.8	145	Q1
Central African Republic	33.6	146	C1	Chad	53.8	146	Q1

Table II.1. Results (Continued)

Management autonomy				Governance: control and planning			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Benin	32.1	147	C1	R. Congo	53.8	147	Q1
Republika Srpska	31.8	148	C1	Gabon	53.8	148	Q1
Ukraine	31.8	149	C1	Kiribati	53.8	149	Q1
Kazakhstan	31.1	150	C1	Palau	53.8	150	Q1
Angola	29.6	151	C1	Saint Lucia	53.8	151	Q1
Mauritania	28.9	152	C1	Antigua and Barbuda	46.2	152	Q1
Anguilla	26.8	153	C1	Aruba	46.2	153	Q1
Chad	26.8	154	C1	Nauru	46.2	154	Q1
Antigua and Barbuda	23.9	155	C1	St. Kitts and Nevis	46.2	155	Q1
Tuvalu	23.9	156	C1	Saint Vincent and the Grenadines	46.2	156	Q1
Uruguay	23.2	157	C1	Trinidad & Tobago	46.2	157	Q1
Bangladesh	22.1	158	C1	Bermudas	40.0	158	Q1
Moldova	22.1	159	C1	Turks and Caicos	40.0	159	Q1
Niue	22.1	160	C1	Grenada	38.5	160	Q1
Cameroon	19.3	161	C1	Sao Tome and Principe	38.5	161	Q1
Mali	18.2	162	C1	Tuvalu	38.5	162	Q1
Niger	16.8	163	C1	Vanuatu	38.5	163	Q1
Sao Tome and Principe	16.1	164	C1	Niue	30.8	164	Q1
Cape Verde	13.9	165	C1	Guinea	26.2	165	Q1
R. Congo	12.1	166	C1	Dominica	15.4	166	Q1

Personnel management				Taxpayer relations			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Netherlands	100.0	1	Q4	Malawi	100.0	1	Q4
Australia	98.7	2	Q4	Jamaica	99.3	2	Q4
Taiwan	98.0	3	Q4	Latvia	99.3	3	Q4
Malasia	96.3	4	Q4	Malasia	99.3	4	Q4
Saudi Arabia	96.3	5	Q4	New Zealand	99.3	5	Q4
Singapore	96.0	6	Q4	Uganda	99.3	6	Q4
Chequia	95.3	7	Q4	Mexico	97.8	7	Q4
Japan	94.0	8	Q4	Netherlands	97.8	8	Q4
Austria	93.7	9	Q4	Indonesia	96.7	9	Q4
South Africa	93.7	10	Q4	Estonia	96.3	10	Q4
Canada	93.3	11	Q4	Kenya	95.6	11	Q4
Sweden	92.7	12	Q4	India	94.8	12	Q4
Ghana	92.0	13	Q4	Nigeria	93.3	13	Q4

Table II.1. Results (Continued)

Personnel management				Taxpayer relations			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Liberia	92.0	14	Q4	United States	93.3	14	Q4
Cambodia	91.7	15	Q4	Rwanda	92.8	15	Q4
Hong Kong SAR, China	91.7	16	Q4	Australia	92.0	16	Q4
Ireland	91.3	17	Q4	Canada	91.9	17	Q4
China	90.7	18	Q4	Korea	91.9	18	Q4
Nigeria	90.7	19	Q4	Kosovo	91.9	19	Q4
Aruba	90.0	20	Q4	Panama	91.9	20	Q4
Kenya	90.0	21	Q4	Lithuania	91.5	21	Q4
Latvia	90.0	22	Q4	Argentina	90.4	22	Q4
Rwanda	90.0	23	Q4	Fiji	90.4	23	Q4
United States	89.7	24	Q4	Zambia	90.2	24	Q4
Poland	89.3	25	Q4	Uzbekistan	90.0	25	Q4
Ukraine	89.0	26	Q4	Israel	89.6	26	Q4
Mexico	88.3	27	Q4	Costa Rica	89.4	27	Q4
Lithuania	88.0	28	Q4	Denmark	89.4	28	Q4
Fiji	87.3	29	Q4	Austria	89.3	29	Q4
Colombia	87.0	30	Q4	Georgia	88.5	30	Q4
Bulgaria	85.7	31	Q4	Azerbaijan	87.4	31	Q4
Zimbabwe	85.3	32	Q4	Ukraine	87.4	32	Q4
Indonesia	85.0	33	Q4	France	87.0	33	Q4
Guyana	84.7	34	Q4	Serbia	86.7	34	Q4
France	84.3	35	Q4	Dominican Republic	86.5	35	Q4
New Zealand	84.0	36	Q4	Norway	85.9	36	Q4
Switzerland	84.0	37	Q4	Slovakia	85.9	37	Q4
Thailand	84.0	38	Q4	Spain	85.6	38	Q4
Argentina	83.7	39	Q4	Cambodia	84.4	39	Q4
Greece	83.7	40	Q4	Colombia	84.4	40	Q4
Belgium	83.0	41	Q4	Portugal	84.3	41	Q4
Jamaica	81.3	42	Q3	Seychelles	84.1	42	Q4
Chile	80.7	43	Q3	Bulgaria	83.3	43	Q3
Zambia	79.3	44	Q3	Belgium	83.1	44	Q3
Luxembourg	78.7	45	Q3	Kazakhstan	82.6	45	Q3
Belarus	77.7	46	Q3	Armenia	82.4	46	Q3
Italy	77.7	47	Q3	Botswana	82.2	47	Q3
Moldova	77.0	48	Q3	Zimbabwe	81.5	48	Q3
Germany	76.0	49	Q3	Brazil	81.3	49	Q3
Armenia	75.0	50	Q3	Iceland	81.3	50	Q3

Table II.1. Results (Continued)

Personnel management				Taxpayer relations			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Anguilla	74.7	51	Q3	Thailand	81.1	51	Q3
Malawi	74.7	52	Q3	Turkey	80.0	52	Q3
Brazil	73.7	53	Q3	Morocco	79.1	53	Q3
Gambia	73.3	54	Q3	Honduras	78.9	54	Q3
Samoa	73.0	55	Q3	Slovenia	78.9	55	Q3
United Kingdom	72.0	56	Q3	United Kingdom	78.9	56	Q3
Honduras	71.3	57	Q3	Mali	78.5	57	Q3
Finland	71.0	58	Q3	Uruguay	78.5	58	Q3
Togo	70.7	59	Q3	D.R. Kongo	78.1	59	Q3
Norway	70.3	60	Q3	Chequia	78.1	60	Q3
Paraguay	70.3	61	Q3	Belarus	77.8	61	Q3
Vanuatu	69.7	62	Q3	Poland	77.8	62	Q3
Barbados	69.0	63	Q3	Guatemala	77.4	63	Q3
Kyrgyzstan	68.3	64	Q3	Italy	77.2	64	Q3
Angola	68.0	65	Q3	Finland	77.0	65	Q3
Georgia	68.0	66	Q3	China	77.0	66	Q3
Uruguay	68.0	67	Q3	Ireland	76.7	67	Q3
Brunei	67.3	68	Q3	Romania	76.7	68	Q3
Portugal	66.7	69	Q3	Mongolia	76.3	69	Q3
Mauritius	66.3	70	Q3	Eswatini	76.1	70	Q3
Papua New Guinea	66.0	71	Q3	Barbados	75.6	71	Q3
Peru	66.0	72	Q3	Bolivia	75.6	72	Q3
Belize	65.7	73	Q3	Madagascar	75.4	73	Q3
Korea	64.7	74	Q3	Hungary	74.8	74	Q3
Morocco	64.3	75	Q3	Chile	74.3	75	Q3
Benin	64.0	76	Q3	Sweden	73.7	76	Q3
Eswatini	64.0	77	Q3	Togo	73.3	77	Q3
Namibia	64.0	78	Q3	Montenegro	72.8	78	Q3
Uganda	64.0	79	Q3	Singapore	72.6	79	Q3
Cape Verde	62.7	80	Q3	Moldova	72.2	80	Q3
Estonia	62.7	81	Q3	Ecuador	72.0	81	Q3
Solomon Islands	62.7	82	Q3	Laos	71.9	82	Q3
Kiribati	61.7	83	Q2	Sierra Leone	71.5	83	Q3
Azerbaijan	61.3	84	Q2	Vietnam	71.1	84	Q2
Lesotho	61.3	85	Q2	Burundi	70.7	85	Q2
Vietnam	61.3	86	Q2	Kyrgyzstan	70.4	86	Q2

Table II.1. Results (Continued)

Personnel management				Taxpayer relations			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Ecuador	60.7	87	Q2	Pakistan	70.4	87	Q2
Sierra Leone	60.7	88	Q2	Gambia	70.0	88	Q2
Spain	60.3	89	Q2	Mauritius	69.6	89	Q2
Cook Islands	60.3	90	Q2	Japan	68.9	90	Q2
Hungary	60.3	91	Q2	Cape Verde	68.5	91	Q2
Denmark	60.0	92	Q2	El Salvador	68.0	92	Q2
Kosovo	60.0	93	Q2	Croatia	67.8	93	Q2
Botswana	59.7	94	Q2	Taiwan	67.8	94	Q2
Albania	58.7	95	Q2	Aruba	67.2	95	Q2
Mauritania	57.0	96	Q2	Ghana	67.2	96	Q2
Guatemala	56.7	97	Q2	Malta	67.0	97	Q2
Pakistan	56.7	98	Q2	St. Kitts and Nevis	67.0	98	Q2
Romania	56.7	99	Q2	Tonga	66.7	99	Q2
Mozambique	56.0	100	Q2	Lesotho	65.9	100	Q2
Dominican Republic	55.7	101	Q2	Luxembourg	65.9	101	Q2
Costa Rica	55.0	102	Q2	Turks and Caicos	65.6	102	Q2
Slovakia	55.0	103	Q2	Tajikistan	65.4	103	Q2
Tajikistan	54.7	104	Q2	Paraguay	64.6	104	Q2
Seychelles	54.0	105	Q2	Liberia	64.1	105	Q2
Montenegro	52.3	106	Q2	Nepal	63.9	106	Q2
Slovenia	49.7	107	Q2	Namibia	63.7	107	Q2
St. Kitts and Nevis	49.7	108	Q2	Senegal	63.7	108	Q2
Burundi	49.3	109	Q2	Hong Kong SAR, China	63.0	109	Q2
Serbia	49.3	110	Q2	Ivory Coast	62.2	110	Q2
Equatorial Guinea	48.0	111	Q2	Benin	61.9	111	Q2
Laos	48.0	112	Q2	Peru	61.9	112	Q2
North Macedonia	48.0	113	Q2	Cameroon	61.5	113	Q2
D.R. Kongo	47.0	114	Q2	Guinea-Bissau	61.1	114	Q2
Malta	46.7	115	Q2	South Africa	60.7	115	Q2
Suriname	46.0	116	Q2	East Timor	60.4	116	Q2
Sri Lanka	45.3	117	Q2	Palau	60.0	117	Q2
El Salvador	44.0	118	Q2	Switzerland	59.8	118	Q2
Marshall Islands	42.7	119	Q2	Sri Lanka	59.3	119	Q2
Mongolia	42.7	120	Q2	North Macedonia	58.9	120	Q2
Iceland	41.7	121	Q2	Saudi Arabia	58.9	121	Q2
Turkey	41.3	122	Q2	Burkina Faso	58.5	122	Q2

Table II.1. Results (Continued)

Personnel management				Taxpayer relations			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Bosnia and Herzegovina	40.7	123	Q2	Saint Vincent and the Grenadines	58.5	123	Q2
Israel	40.3	124	Q1	Guinea	58.1	124	Q2
Cameroon	40.0	125	Q1	Maldives	58.0	125	Q1
Ivory Coast	40.0	126	Q1	Germany	57.4	126	Q1
India	40.0	127	Q1	Cook Islands	55.9	127	Q1
Kazakhstan	40.0	128	Q1	Anguilla	54.8	128	Q1
Mali	39.0	129	Q1	Chad	54.4	129	Q1
Bolivia	38.3	130	Q1	Albania	53.0	130	Q1
Central African Republic	38.3	131	Q1	Bhutan	52.6	131	Q1
Panama	36.0	132	Q1	Republika Srpska	50.4	132	Q1
Croatia	35.0	133	Q1	Angola	49.3	133	Q1
Maldives	35.0	134	Q1	Mozambique	49.1	134	Q1
Tonga	34.7	135	Q1	Papua New Guinea	48.5	135	Q1
Burkina Faso	33.3	136	Q1	Niger	48.1	136	Q1
Palau	33.3	137	Q1	Mauritania	45.7	137	Q1
Bhutan	32.0	138	Q1	Greece	45.0	138	Q1
Cyprus	32.0	139	Q1	Central African Republic	43.9	139	Q1
Niue	30.7	140	Q1	Samoa	43.7	140	Q1
Republika Srpska	30.7	141	Q1	Bangladesh	42.4	141	Q1
Tuvalu	29.3	142	Q1	Kiribati	41.1	142	Q1
Montserrat	28.7	143	Q1	Cyprus	38.5	143	Q1
Bermudas	28.3	144	Q1	Bosnia and Herzegovina	38.1	144	Q1
East Timor	26.7	145	Q1	Guyana	38.0	145	Q1
Nepal	25.3	146	Q1	R. Congo	37.4	146	Q1
Madagascar	24.0	147	Q1	Suriname	36.5	147	Q1
Senegal	24.0	148	Q1	Grenada	35.6	148	Q1
R. Congo	22.7	149	Q1	Micronesia	35.6	149	Q1
Uzbekistan	21.3	150	Q1	Brunei	35.2	150	Q1
Nauru	20.0	151	Q1	Antigua and Barbuda	34.4	151	Q1
Saint Vincent and the Grenadines	20.0	152	Q1	Nauru	32.2	152	Q1
Grenada	19.0	153	Q1	Saint Lucia	31.5	153	Q1
Trinidad & Tobago	19.0	154	Q1	Niue	30.0	154	Q1
Bangladesh	16.0	155	Q1	Trinidad & Tobago	29.8	155	Q1
Saint Lucia	16.0	156	Q1	Equatorial Guinea	28.3	156	Q1
Niger	14.7	157	Q1	Belize	25.9	157	Q1

Table II.1. Results (Continued)

Personnel management				Taxpayer relations			
Country	Value	Position	Quartile	Country	Value	Position	Quartile
Turks and Caicos	14.7	158	Q1	**Solomon Islands**	24.4	158	Q1
Dominica	13.0	159	Q1	**Montserrat**	22.2	159	Q1
Guinea-Bissau	12.0	160	Q1	**Sao Tome and Principe**	20.2	160	Q1
Micronesia	12.0	161	Q1	**Gabon**	18.9	161	Q1
Guinea	8.0	162	Q1	**Dominica**	11.5	162	Q1
Antigua and Barbuda	0.0	163	Q1	**Tuvalu**	6.7	163	Q1
Chad	0.0	164	Q1	**Vanuatu**	6.7	164	Q1
Gabon	0.0	165	Q1	**Bermudas**	4.1	165	Q1
Sao Tome and Principe	0.0	166	Q1	**Marshall Islands**	3.3	166	Q1

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