

Data on government sector receipts, and on taxes in particular, are basic inputs to most structural economic descriptions and economic analyses and are increasingly used in international comparisons. This annual publication gives a conceptual framework to define which government receipts should be regarded as taxes and to classify different types of taxes. It presents a unique set of detailed and internationally comparable tax data in a common format for all OECD countries from 1965 onwards. The data in this publication are also available on line via [www.oecd-ilibrary.org](http://www.oecd-ilibrary.org) under the title OECD Tax Statistics (<http://dx.doi.org/10.1787/tax-data-en>).

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