

WS.14 The borderline between taxes, sales of service, and other government revenue boundary issues

Instructions

For each question, please provide the answer by clicking the relevant check box or by typing in the framed textboxes, which will automatically expand to fit the text. Please note that the survey may reach one or more contacts in your agency; we would appreciate, however, a consolidated response from your agency. A printable version of the questionnaire is available for your convenience.

The guidance note is available [here](#).

If you have any questions, please contact: Jorrit.ZWIJNENBURG@oecd.org or sna@un.org.

We look forward to and highly appreciate your collaboration.

Sincerely,
SNA and BPM Secretariats

Please provide your information below:

Country _____

Institution/Organization _____

Name _____

Position _____

Email _____

Q1. Your response concerns which area of statistics? Please select all that apply

- National accounts
- External Sector Statistics
- Government Finance Statistics
- Environmental-Economic Accounts

Q2A. How relevant is this topic for your country?

- High relevance
- Medium relevance
- Low relevance
- Not relevant

Q2B. Please provide reasons for your response:

(End of Page 2)

Section I: Payments to obtain permission to perform activities or to own or use goods/assets

Q3A. With respect to payments to government for licenses to perform activities or to own or use goods/assets, please indicate which option you support:

- Option 1: No change to current guidance
- Option 2: No change to conceptual guidance but further clarifications provided
- Option 3: Record as taxes all compulsory payments for license issued as part of a mandatory process
- Option 4: Partition payments for licenses which form part of a proper regulatory function into separate tax and sale of service elements

Q3B. Please explain the reasons for your response:

Section II: Payments related to the use or extraction of natural resources

Q4A. With respect to payments related to the use or extraction of natural resources, please indicate which options you support. Please check all that apply.

- Option 1: No change to current guidance
- Option 2A: Expand the current guidance to specify what should be included under the definition of rent
- Option 2B: Expand the current guidance to specify that where a permit to use a natural resource is recognized, rent should continue to be recorded to government as the economic owner of the natural resource
- Option 3: Modify the current guidance in some other way (please explain below)

Q4B. Please explain the reasons for your response:

Section III: A decision tree to guide classification of payments to government

Q5A. Do you agree with the decision tree presented in Appendix I, to assist in the correct classification of payments to government?

- Yes
- No
- Unsure

Q5B. Please provide as much detail as possible.

(End of Page 3)

Section IV: Rearrangement of transactions through government accounts

Q6A. With respect to the rearrangement of transactions through the government accounts, please indicate which option you support:

- Option 1: No change to current guidance
- Option 2: Development of guidelines on a limited number of scenarios where payments should be rearranged through the government accounts

Q6B. Please explain the reasons for your response:

This Question is Conditionally Shown if: (Q6A = Option 2: Development of guidelines on a limited number of scenarios where payments should be rearranged through the government accounts)

Q7A. Since you selected "Option 2" at Q6A, do you agree with all three of the scenarios outlined in the Guidance Note as appropriate for rearrangement?

- Yes
- No
- Unsure

This Question is Conditionally Shown if: (Q6A = Option 2: Development of guidelines on a limited number of scenarios where payments should be rearranged through the government accounts)

Q7B. Please provide as much detail as possible.

Q8A. Are there examples in your country/economy/region where you have either already rearranged transactions through government, or where you consider that it would be helpful and meaningful to rearrange?

- Yes
- No
- Unsure

Q8B. Please provide as much detail as possible:

Section V: General questions

Q9. Do you have any other comments and suggestions in relation to assessing the borderline between taxes, sales of services, and other government revenues?

Q10. In order to maximize transparency, we would like to publish responses to global consultations. Do you give consent that your response to this questionnaire can be published?

- Yes
- No