

Abstract WP 57

An evidence-based approach is being promoted and adopted in many public service areas, but tax authorities have so far only sporadically subscribed to it. We, first, present arguments for an evidence-based approach to tax administration and outline its main features. Second, studies on the effects of tax-reporting schedules are considered to illustrate the logic, potential challenges and outcomes of such an approach. Third, we discuss the main principles of an evidence-based approach, as well as its practical and political obstacles in the context of taxation. An evidence-based approach means basing administrative practices and strategies on an understanding of relevant processes that is obtained from systematic, theory-driven and cumulative research, using various appropriate methodologies including experimental and quasi-experimental evaluation designs. However, an evidence-based approach needs to consider the challenges posed by short-term orientation and risk-averse defensive postures that result from political agendas, public media scrutiny and intraorganisational dynamics.