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## Economics

### OECD Economic Surveys: European Union and Euro Area 2023

The European recovery has been disrupted since the onset of Russia’s war of aggression against Ukraine. Co-ordinated and timely policy action helped avoid a severe downturn, but the near-term outlook is clouded by uncertainty and downside risks. Monetary and fiscal policy need to become sufficiently restrictive to reduce underlying inflationary pressures durably. Fiscal sustainability should be grounded in well-prioritised, efficient public spending and underpinned by improved economic governance. Protecting the level playing field through a strong state aid framework and deepening the Single Market would open opportunities for firms to grow and innovate, facilitating needed structural change. Furthermore, achieving the net-zero target by 2050 requires an acceleration of emission reductions. More action is needed across all sectors, but particularly in sectors not covered by emission trading, notably agriculture, building and transport. Reducing emissions in these sectors will rely on regulatory measures and a gradual alignment and raising of carbon prices. An important element of the green transition is affordable and secure energy, which requires more integrated electricity markets. Deeper capital markets could support the development of new clean technologies. Moreover, improving labour mobility and skills will help to reduce transition costs.

SPECIAL FEATURE: ACCELERATING THE GREEN TRANSITION

## Finance and Investment

### Gender Inclusive Competition Toolkit

What has competition got to do with gender? Competition authorities play a crucial role in shaping fair and thriving markets. However, the connection between competition and gender is often overlooked. This Toolkit equips competition authorities with the knowledge and tools necessary to incorporate gender considerations into their work. The Toolkit offers an evidence-based approach, going beyond theory to provide concrete recommendations that can enhance the accuracy of analysis, facilitate cartel investigations and optimise advocacy efforts. Drawing from gender research in related policy areas such as corporate governance, anti-corruption, and behavioural economics, this Toolkit provides a comprehensive framework for integrating gender considerations. By incorporating this Toolkit into their day-to-day operations, competition authorities can contribute even more to the advancement of fair and efficient markets that benefit individuals of all genders.



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## Finance and Investment

### Handbook on Environmental Due Diligence in Mineral Supply Chains

This handbook was developed to help companies embed environmental considerations into their mineral supply chain due diligence procedures. The handbook builds on the leading international, government-backed standards on supply chain due diligence and responsible business conduct: the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas and the OECD Due Diligence Guidance for Responsible Business Conduct. This handbook demonstrates how OECD instruments on due diligence can be applied to address environmental risks and impacts in mineral supply chains by contextualising existing recommendations and directing users towards useful resources.

### OECD Corporate Governance Factbook 2023

The OECD Corporate Governance Factbook provides easily accessible and up-to-date information on the institutional, legal and regulatory frameworks for corporate governance across 49 jurisdictions worldwide. Issued every two years, the Factbook complements the G20/OECD Principles of Corporate Governance and serves as a useful tool to track how the Principles are being implemented. It is also actively used by governments, regulators and other stakeholders to compare national frameworks and obtain information on latest trends.

Prepared in parallel to the 2023 review of the Principles, this edition takes account of the new recommendations in the Principles on sustainability, company groups, and virtual and hybrid shareholder meetings. The Factbook also highlights the latest developments in the global market and corporate ownership landscape, the role and rights of shareholders, and the duties and responsibilities of boards.

## Taxation

### Tax Policy Reforms 2023 OECD and Selected Partner Economies

This is the eighth edition of Tax Policy Reforms: OECD and Selected Partner Economies, an annual publication that provides comparative information on tax reforms across countries and tracks tax policy developments over time. The report covers the tax policy reforms introduced or announced in 2022 in 75 member jurisdictions of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting, including all OECD countries. The publication provides an overview of the macroeconomic environment and tax revenue context in which these tax reforms were made, highlighting how governments used tax policy to respond to elevated inflation levels, as well as to address long-run structural challenges.

## Taxation

### Country-by-Country Reporting – Compilation of 2023 Peer Review Reports

#### Inclusive Framework on BEPS: Action 13

Under the Action 13 Minimum Standard, jurisdictions have committed to foster tax transparency by requesting the largest multinational enterprise groups (MNE Groups) to provide the global allocation of their income, taxes and other indicators of the location of economic activity. This unprecedented information on MNE Groups' operations across the world has boosted tax authorities' risk-assessment capabilities. The Action 13 Minimum Standard was translated into specific terms of reference and a methodology for the peer review process. The peer review of the Action 13 Minimum Standard has completed five annual reviews in 2018, 2019, 2020, 2021 and 2022. These cover the three key areas under review: the domestic legal and administrative framework, the exchange of information framework, and the confidentiality and appropriate use of Country-by-Country (CbC) reports. This sixth annual peer review report reflects the outcome of the sixth review which considered all aspects of implementation. It contains the review of 136 jurisdictions which provided legislation or information pertaining to the implementation of CbC Reporting.

### Comparative Information on OECD and other Advanced and Emerging Economies

This report is the eleventh edition of the OECD's Tax Administration Series. It provides internationally comparative data on aspects of tax systems and their administration in 58 advanced and emerging economies. The report is intended to inform and inspire tax administrations as they consider their future operations, as well as to provide information on global tax administration trends and performance for stakeholders and policy makers. The report is structured around nine chapters that examine the performance of tax administration systems, using an extensive data set and a variety of examples to highlight recent innovations and successful practices. This edition also contains an additional chapter that explores progress on the digital transformation of tax administrations. The underlying data for this report comes from the International Survey on Revenue Administration and the Inventory of Tax Technology Initiatives.



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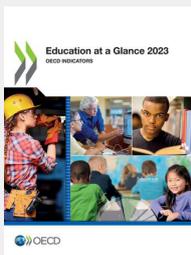


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## Governance

### G20/OECD Principles of Corporate Governance 2023

The G20/OECD Principles of Corporate Governance help policy makers evaluate and improve the legal, regulatory and institutional framework for corporate governance. They identify the key building blocks for a sound corporate governance framework and offer practical guidance for implementation at the national level. The Principles also provide guidance for stock exchanges, investors, corporations and others that have a role in developing good corporate governance.

### Digital Government Review of Latin America and the Caribbean

#### Building Inclusive and Responsive Public Services

This report explores how governments in Latin America and the Caribbean can use digital technology and data to foster responsiveness, resilience and proactiveness in the public sector. This report looks at governance frameworks, digital government capabilities, data-driven public sector, public service design and delivery, and digital innovation in the public sector. It identifies trends, challenges, strengths, and opportunities for cross-border collaboration and provides policy recommendations to achieve an efficient and sustainable digital transformation of governments across the region.

## Education

### Education at a Glance 2023

#### OECD Indicators

Education at a Glance is the authoritative source for information on the state of education around the world. It provides data on the structure, finances and performance of education systems across OECD countries and a number of accession and partner countries. More than 100 charts and tables in this publication – as well as links to much more available on the educational database – provide key information on the output of educational institutions; the impact of learning across countries; access, participation and progression in education; the financial resources invested in education; and teachers, the learning environment and the organisation of schools.

The 2023 edition includes a focus on vocational education and training (VET), examining participation in VET and the structure of VET programmes. This edition also includes a new chapter - Ensuring continued learning for Ukrainian refugees - which presents the results of an OECD 2023 survey that collected data on measures taken by OECD countries to integrate Ukrainian refugees into their education systems.

## Education

### Spotlight on Vocational Education and Training Findings from Education at a Glance 2023

This Spotlight presents data and analysis on vocational education and training (VET) from Education at a Glance 2023. VET is a key component of most education systems in OECD countries. About one in three 25-34 year-olds have a vocational qualification as their highest level achieved, whether at upper secondary, post-secondary non-tertiary or short-cycle tertiary level.

The first part of the Spotlight focuses on upper secondary programmes, analysing their components and outlining the main challenges to countries aiming to improve their quality, while promoting equity and ensuring better labour-market opportunities for their graduates. The second part focuses on progression pathways open to VET graduates and higher-level vocational programmes. Taken together, the two parts of this spotlight demonstrate the huge diversity of OECD country VET programmes.

### Education at a Glance 2023 Sources, Methodologies and Technical Notes

This publication provides additional reference material for Education at a Glance 2023, the authoritative source for data on the state of education around the world. It provides guidance on the data and methodology used to calculate each indicator. It also contains references to the sources and specific notes for each country.

### Measuring Innovation in Education 2023 Tools and Methods for Data-Driven Action and Improvement

Measuring innovation in education and understanding its drivers and obstacles is essential to improve the quality of the education sector – and of specific educational establishments. Are pedagogical and administrative practices changing in the expected direction? Do educational institutions have a positive innovation culture that supports innovation? What are the drivers of innovation that policy makers or institution leaders could influence to achieve the systems' educational objectives? How much do countries invest in educational research?

This book proposes insights and tools to policy makers and education leaders willing to drive change based on data and evidence and new tools and methodologies for education policy makers and institution leaders to answer those questions. Based on the research literature and the long experience of innovation and research surveys, these tools are meant either for a statistical collection or to engage in self-reflection at the institutional level. Three aspects of innovation are covered: educational innovation at the system level, innovation culture within educational institutions, innovation towards equity in education. A questionnaire to measure educational research and experimental development expenditures and implementation and new methodologies to measure certain aspects of educational innovation and educational research based on big data and bibliometrics are also presented.

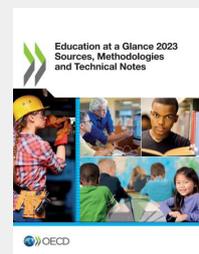


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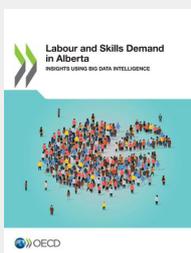


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## Employment

### Assessing and Anticipating Skills for the Green Transition Unlocking Talent for a Sustainable Future

Policies aimed at reducing the environmental impact of human activities have important consequences for labour markets, jobs, and skills. As employment is shifting towards more sustainable activities, workers are increasingly expected to have skills that support the transition to a greener economy. Assessing and anticipating emerging skill needs is crucial to avoid bottlenecks and sustain the green transition. This report sheds light on existing methods to measure changes in skill demand and supply related to the green transition through an in-depth review of practices in five OECD countries (Australia, Austria, France, Norway and Sweden). It also identifies best practice on how to feed information on changing skill needs into policies, notably in the areas of employment, career guidance, education and adult learning.

### Building a Skilled Cyber Security Workforce in Latin America Insights from Chile, Colombia and Mexico

As societies become increasingly digital, the importance of cyber security has grown significantly for individuals, companies, and nations. The rising number of cyber attacks surpasses the existing defense capabilities, partly due to a shortage of skilled cyber security professionals. This report delves into the analysis of the demand for cyber security experts in Latin America, using information from online job postings in Chile, Colombia, and Mexico. The analysis investigates recent trends in job demand for various cyber security roles, the geographical distribution of cyber security job postings, and the evolving skill requirements in this field. Additionally, the report focuses on the supply side by examining the landscape of cyber security education and training programmes in Colombia. It explores the different types of programmes offered in vocational and higher education, the characteristics of learners enrolled in these programmes, and their outcomes. Lastly, the report examines policies and initiatives implemented in Colombia to enhance the accessibility and relevance of cyber security education and training programmes. This report is part of a broader initiative that examines the evolution of policies and experiences in the cyber security profession around the world.

### Labour and Skills Demand in Alberta Insights Using Big Data Intelligence

This report examines Alberta's labour market trends, focusing on the impact of economic downturns, the COVID-19 crisis, and digital transformation. This study uses real-time labour market data, drawn from online job postings, to offer a granular perspective on demand dynamics across various sectors and occupations. The analysis in the report identifies emerging labour shortages in Alberta due to mega-trends such as digitalisation, AI adoption, automation, and population ageing and discusses key challenges such as youth unemployment and sector-specific labour shortages. The analysis in this report provides insights for policy makers, suggesting a need to support growing sectors, enhance digital skills development, address demand for health workers, and improve youth job access.

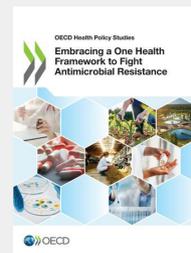
## Social issues/Migration/Health

### Embracing a One Health Framework to Fight Antimicrobial Resistance

Antimicrobial resistance (AMR) – the ability of microbes to resist antimicrobials – remains an alarming global health threat. This is despite the efforts made by OECD and EU/EEA countries to curtail it. Unless additional effective interventions are scaled up quickly, AMR rates are forecasted to increase in the next three decades across OECD and EU/EEA countries, with costs exceeding the healthcare expenditure on the COVID-19 pandemic. Using microsimulation and machine-learning techniques, this report analyses critical policy levers to inform the next generation of AMR initiatives. It shows that tackling the detrimental health and economic impact of AMR requires embracing a One Health framework – a collaborative, trans-disciplinary and multi-sectoral approach that promotes close co-operation and collaboration across human health, animal health, agrifood systems and the environment. This report identifies 11 One Health “best buys” that, if implemented systematically, would improve population health, reduce health expenditure and generate positive returns for the economy.

### Main Findings from the 2022 OECD Risks that Matter Survey

Prices of essentials like energy and food have increased dramatically in OECD countries, adding uncertainty to household finances despite a persistently strong labour market post COVID-19. The latest edition of the OECD Risks that Matter (RTM) survey confirms that costs of living are at the top of people’s minds even in the world’s wealthiest countries: around nine in ten respondents, on average, report feeling concerned about inflation. Drawing on a representative sample of 27 000 respondents across 27 OECD countries, RTM illustrates respondents’ perceived economic risks, levels of satisfaction with current social policies, and preferences for future government action on social protection. People are calling on governments to help with the cost-of-living crisis, to spend more on health post COVID-19, and to reinforce support for older people, including in long-term care. Based on a comprehensive cross-national survey of perceptions of social protection, this report offers lessons for the functioning of social programmes as countries emerge from COVID-19, manage the cost-of-living crisis, and plan for future challenges.



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## Environment

### Mechanisms to Prevent Carbon Lock-in in Transition Finance

Carbon lock-in occurs when high-emission infrastructure or assets continue to be used, despite the possibility of substituting them with low-emission alternatives, thereby delaying or preventing the transition to near-zero or zero-emission alternatives. Transition finance, which focuses on the dynamic transformation and decarbonisation of hard-to-abate sectors, frequently faces the issue of carbon lock-in, particularly in considerations of investment feasibility and eligibility. Despite most transition finance approaches incorporating lock-in avoidance as a core principle, existing transition instruments and approaches put in place varying or limited mechanisms to prevent lock-in. Building on the OECD Guidance on Transition Finance, this report takes stock of how carbon lock-in risk is addressed in existing transition finance approaches (such as taxonomies, roadmaps, or guidance), financial instruments, and relevant public and private investment frameworks and methodologies. The report provides good practices on the integration of credible mechanisms to prevent carbon lock-in, address greenwashing risks and build confidence in the market. The report can inform both public and private actors in the development of transition finance approaches, standards for green, transition and sustainability-linked debt, frameworks for corporate transition plans, or broader climate-related disclosure frameworks.

## Urban, Rural and Regional Development

### Enhancing Rural Innovation in Scotland, United Kingdom

Scotland (UK) is a strong innovator, ranking among the top 20% of economies among European regions, with strengths in university-firm collaborations and skills for innovation. With close to two-thirds of all growth in productivity from 2010 to 2018 coming from better use of resources in remote rural areas, rural areas are critical to economic prosperity.

In addition to the valuable heritage that they offer, rural areas in Scotland have had remarkable achievements over the past decade in terms of economic growth, social innovation and progress for climate mitigation. Unlike the demographic decline perceived in OECD countries, the decline in rural areas of Scotland is much slower. In the case of accessible rural areas, the population is still growing. In part, much of the progress of ensuring well-being in rural areas, is supported by mechanisms to link entrepreneurs with researchers, regional support for entrepreneurs and an established system of social entrepreneurship.

This report sets the scene, reviews main policies and programmes impacting rural innovation, and explores the importance of social innovation in rural areas. It provides recommendations to reinforce some of the good practices in Scotland, which is particularly important, as the government implements the new Scotland Innovation Strategy.

## Development

### Production Transformation Policy Review of Bangladesh Investing in the Future of a Trading Nation

Half a century after independence, Bangladesh has achieved impressive progress. The country has transformed from one of the poorest nations into a global textile manufacturing hub capable of meeting its medical needs almost entirely through domestic pharmaceutical production. The country will graduate from the least developed country (LDC) category in 2026 and aspires to be a high-income nation through industrialisation by 2041. Meeting this challenge requires accelerating economic transformation through diversification and innovation. This Production Transformation Policy Review (PTPR), implemented with the support and collaboration of the European Union (EU), and in partnership with the United Nations Committee on Development Policy (CDP) and the UN Conference on Trade and Development (UNCTAD), identifies concrete options for supporting Bangladesh's development. It calls for leveraging digitalisation to address persistent fragilities and it advocates for a new pact based on shared responsibilities between the national government, the private sector and international partners to shift to a new development phase and ensure sustainable, smooth and irreversible graduation.



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