

## Finding opportunity in the midst of uncertainty

Deloitte's 2020 global survey – at a glance - on the OECD's Base Erosion and Profit Shifting (BEPS) initiative and the next wave of Global Tax Reset



### Tax governance remains high on the Board agenda

71%

71% are concerned about the continuing high interest of media, political and activist groups in corporate taxation

71%

71% of Boards are actively engaged in tax governance (Tax Director/Tax VP—Asia Pacific)



### Businesses are slowly securing additional resource to deal with BEPS-related changes

32%

32% of organizations have secured (plan to) additional resources/headcount for their tax group

47%

47% of groups have or intend to increase their investment in tax-related technology



### Cross-border coordination still has room to improve

23%

Only 23% agree that most tax administrations will interpret the changes to the Transfer Pricing Guidelines in a consistent manner.

57%

57% of groups are concerned about lack of guidance from the tax authorities around the world about the Principle Purpose Test



### Taxation of digital economy remains a 'hot topic' for many

31%

31% have been actively engaged in the OECD's Pillar 1/Pillar 2 project consultation and 44% expect global consensus that will lead to changes

62%

62% are concerned that a possible outcome of the OECD's Pillar 1/ Pillar 2 project will be an increase in their corporate tax liability

### Total 2019 respondents



296 people



38 countries

### Respondent's role

International Tax Director

41

Controller/ CFO

26



Tax Director /Tax VP



International Tax Manager



Other

### Top 5 responses by country

93



United States

28



Germany

23



Canada

21



United Kingdom

20



Switzerland

### Top 5 responses by industry

Manufacturing & Engineering

82

Telecom, Media & Technology

44

Financial services

29

Consumer business

26

Energy & Resources

26

Other

89



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