Global Tax Reset-BEPS Survey 2017
Multinationals continue to adjust to the changing tax landscape

Respondents by country:
- United States: 166
- Germany: 46
- United Kingdom: 38
- Canada: 28
- Belgium: 23
- Australia: 22
- Switzerland: 20

Total 2017 respondents: 460

Demographic response data:
- People from over 38 countries responded
- Most common roles:
  - Tax Director/Tax VP: 253
  - International Tax Director: 68
  - International Tax Manager: 48
  - Controller/CFO: 32

Global tax policy is having an impact
- Expect significant changes as a result of BEPS: 93%
- Expect US Tax Reform to happen within the next two years: 79%
- Double taxation will occur as a result of unilateral tax law changes: 80%

Companies continue to respond...
- Expect to secure additional resources for their Tax Group: 51%
- Expect to have a greater impact than originally thought: 58%
- Expect secure additional resources for their Tax Group: 29%

... and monitor external influences
- Concerned about increased media, political, and activist group interest in corporate taxation: 76%
- Legislative actions have changed cross-border tax planning: 50%
- The Board has inquired about the increased media scrutiny: 64%
- Expect US Tax Reform to happen within the next two years: 79%
- Expect legislative changes to be uncoordinated with other countries: 74%

One respondent said...
- "My organization is assessing and quantifying the impact, both in-house and with external advisors."
- "My main concern is that there is opportunity for each country to claim to act in the interests of global fairness while actually acting in self-interest."
- "When the government and media attention are focused on a company, being a factually responsible taxpayer may not be enough."