2018 BEPS and the Global Tax Reset Survey
Multinational companies are experiencing greater scrutiny and change in a global tax environment that continues to shift rapidly

Substantial change is expected
68% anticipate legislative and treaty changes.
76% agree Boards are more engaged in tax governance.

The compliance burden is increasing
91% agree that transfer pricing reporting requirements will increase corporate tax compliance burden.
48% are concerned about lack of domestic guidance on BEPS-related legislative changes.

Scrutiny is increasing
86% agree tax structures are under greater scrutiny.
85% believe tax authorities will increase tax audit assessments.
80% believe that public country-by-country reporting will be adopted.

External forces are impacting tax strategy
76% are concerned about the media, political and activist group interest in corporate taxation.
76% are more aware of reputational risk in relation to cross-border tax planning.

Cross-border coordination is lacking
59% expect unilateral changes in their country without coordination with other countries.
78% expect double taxation due to unilateral changes in legislation.

Top responses by country
- United States: 157 respondents
- United Kingdom: 56 respondents
- Netherlands: 23 respondents
- Switzerland: 22 respondents
- Australia: 21 respondents
- Germany: 20 respondents
- Belgium: 15 respondents

39 countries

Total 2018 respondents: 447

Responses by position
- Tax Director/Tax VP - EMEA: 248 respondents
- International Tax Director: 67 respondents
- International Tax Manager: 58 respondents
- Controller/CFO: 31 respondents

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