



## CbC Digital Exchange (CDX)

Visualizing potential impact of the OECD's Country-by-Country Reporting (CbCR) requirements

### What does CDX do?

CDX helps businesses to:

- Gauge organizational readiness to collect and aggregate the data needed under the new CbCR requirements
- Preview, through a variety of lenses, how their data might look to stakeholders including tax authorities and the public, and identify challenges in data collection
- Assess priorities and consider any proactive steps needed before the CbCR requirements come into effect

### How does CDX work?

An intuitive user interface offers:

- A flexible upload process to allow approved users to contribute data by geography, business unit, or other segment into a central repository
- An aggregated view of the data in the OECD format
- Simulation functionality with the ability to run top-down and bottom-up scenarios
- The ability to sort and filter results

### Visualizations and ratio analyses:

- Effective Tax Rate (ETR) and Cash ETR
- Percent of related revenues to total revenue
- Number of employees versus:
  - Unrelated party revenues
  - Profit before tax
  - Stated capital
  - Tangible assets

For more information, visit:  
[Deloitte.com/CDX](http://Deloitte.com/CDX)

