



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

CDX, a tool for companies to evaluate their ability to comply with the CbC 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.
- A visualization of the information added in the OCDE 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:

CDX allows a visualization of the indicators needed by the OCDE and to perform the following analysis:

- 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



To request a demonstration of Deloitte CBC Digital Exchange tool, contact your Deloitte service team.

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