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Global Tax Survey: Beyond BEPS

Deloitte's 9th annual multinational survey 2022 - at a glance



Tax governance remains high on the **Board** agenda



of respondent's groups are concerned about the continuing high interest of media, political and activist groups in corporate taxation



of C-suite/Board of directors are actively engaged in establishing and/or approving their group's tax strategy and in assessing/monitoring risk in this area



of groups are interested in joining a cooperative tax compliance program where available and 18% have already joined or in the process to join this program



of respondents expect an increase in stakeholder interest in tax behavior and outcomes over the next 3



Voluntary tax transparency standards are increasingly being adopted by businesses



of respondents expect their group to align its external communication in relation to its tax performance with a transparency standard



of respondents have an up-to-date tax transparency strategy for their group, which has been tested with the senior leadership



of respondents expect that a tax transparency standard for their group has been or will be set up within 12 months while 42% of respondents have an up-to date tax transparency strategy for their group



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Pillar One/ Pillar Two remains a 'hot topic' and businesses are preparing for the

impact



of respondents expect that a critical mass of countries will implement Pillar One/Pillar Two by 2024 and 25% expect that US will pass a treaty to implement Pillar One



of respondent groups have been actively engaged in Pillar One/Pillar Two project consultation directly or through other channels



of respondents expect that Pillar One/Pillar Two will result in a significant increase in their group's global effective tax rate



of respondents does not expect that the implementation of Pillar Two will cause groups to make significant changes to their corporate structure



of respondents have a very rudimentary analysis of impact of Pillar Two on their tax profiles and 55% are somewhat confident that they have readily available tax & accounting data to comply with Pillar Two



EU tax directives not expected to help simplify tax compliance obligations



of respondents do not consider the EU tax directives to be successful in simplifying tax compliance obligations across the EU



among these respondents consider directives to increase complexity or compliance burden, whereas 20% consider directives to not be implemented consistently across member states



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Total 2022 respondents





Controller/

CFO

Respondent's role



International

Tax Director





Tax Manager

Top 5 respondents by country

56

/Tax VP

13

12

10



09

Kingdom

Canada

Telecom. Media &

Switzerland

Energy &

Resources

Top 5 responses by industry

Manufacturing

41

Technology 39

11

21

Financial services 13

Consumer Business

Healthcare

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