

Global Tax Survey: Beyond BEPS

Deloitte's annual multinational survey 2021 – at a glance



Tax governance remains high on the Board agenda

74%

74% are concerned about the continuing high interest of media, political and activist groups in corporate taxation, (79% expect such interest to increase following COVID-19 pandemic).

76%

76% of Boards are actively engaged in tax governance.



Businesses are beginning to react to the increasing tax transparency requirements

33%

33% of respondents expect to increase their level of voluntary tax transparency over the next year.

45%

45% intend to align their groups' external communication in relation to their tax performance with transparency standards, such as GRI 207, World Economic Forum, or other standards.



COVID-19 is expected to lead to tax raises and tax disputes

52%

52% expect that the COVID-19 pandemic will increase the corporate tax liability of their group over the medium term.

90%

90% expect more tax disputes as a result of large government deficits due to COVID-19.



Taxation of digital economy remains a 'hot topic' for many

41%

41% of groups have been actively engaged in the OECD's Pillar 1/Pillar 2 project consultation either directly or through other channels.

62%

62% of groups are concerned that a possible outcome of the OECD's Pillar 1/ Pillar 2 project will be an increase in their corporate tax liability.



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Total 2021 respondents

131
people

28
countries

Respondent's role

International
Tax Director

29

Controller/
CFO

6



Tax Director
/Tax VP



International
Tax Manager



Other

Top 5 respondents by country

37

18

09

08

08



United
States



United
Kingdom



Denmark



Netherlands



Switzerland

Top 6 responses by industry

Manufacturing &
Engineering

28

Telecom, Media &
Technology

28

Consumer
business

19

Financial
services

12

Energy &
Resources

11

Retail

10

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