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# 2019 BEPS and the Global Tax Reset Survey



**Boards** continue to be actively involved in tax strategies



Less than half of respondents expect global consensus on the taxation of the digital economy



**US Tax Reform has** resulted in structural and operational changes for many businesses



74% are concerned about the high interest of media, political and activist groups in corporate taxation.



43% think there will be a global consensus on taxation of the digital economy that will lead to changes.



62% implemented changes as a result of US Tax Reform.



76% think the Board is actively engaged in tax strategy and assessing and monitoring risk.



"The tax system should evolve in the same manner that industry and technology has evolved."

(Tax Director/Tax VP-APAC)



52% believe there will be a positive impact from US Tax Reform.



Tax authorities are perceived as more rigorous and increasing their reliance on data technology



**Despite the significant** level of change, businesses are not enlarging their tax **functions** 



**Cross-border coordination** is lacking



54% believe the tax authority are more rigorous in tax examinations.

66% believe the tax

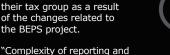
authority are increasing

and data analytics tools.

their use of data gathering



Only 23% secured additional resources for their tax group as a result of the changes related to the BEPS project.





new transfer pricing guidelines in a consistent manner.

Only 21% believe that tax

authorities will interpret the



resource perspective." (Tax Director/Tax VP - Americas

documentation has been

significant from a cost and



72% are concerned about the lack of guidance around the world about the

# 21%

# Principal Purpose Test.



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### **Total 2019 respondents**

people



## Respondent's role











Tax Director /Tax VP

International International Tax Director Tax Manager

Controller/ CFO

## Top 5 responses by country

163

United

States



India

28

Australia





Canada Kingdom

## Top 5 responses by industry



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