
OECD's Base Erosion and Profit Shifting: country- by-country reporting

*Summary of global
survey results
March 2014*



Summary of results

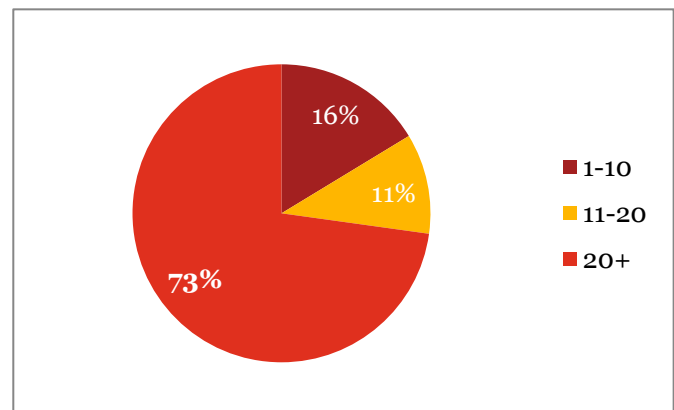
Background

The OECD has recently issued a discussion paper setting out revisions to its guidelines on transfer pricing documentation and proposing a requirement for businesses to report information on a country-by-country basis. International businesses could face a significantly increased compliance burden as a result of these hotly debated proposals. We surveyed businesses around the world to see what they thought the cost of implementing these proposals might be. We received over 260 responses from more than 20 countries around the world and the results of our survey are summarised below.

Questions related to company background

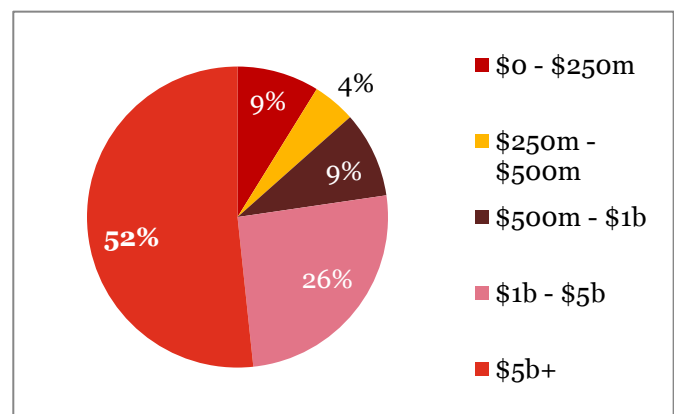
How many countries does your organisation operate in globally?

Over **70%** have operations in more than **20** countries.



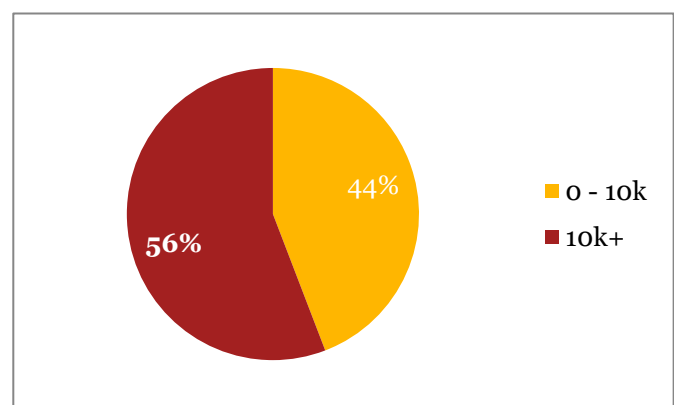
What is your organisation's global consolidated revenue (in USD)?

Over **50%** of our respondents report global consolidated revenues of **USD 5 billion or more**.

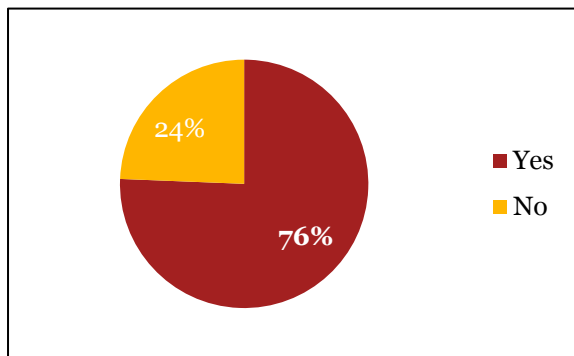


How many people does your organisation employ globally?

More than **50%** employ over **10,000 employees** globally

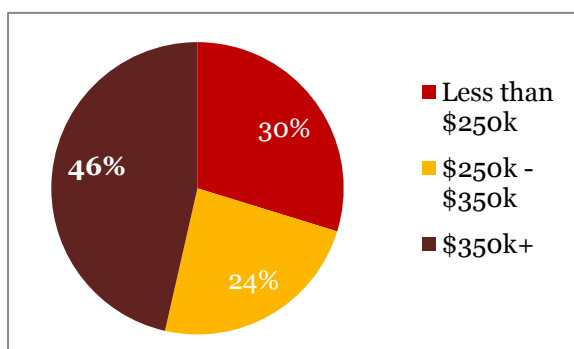


Questions related to country-by-country reporting propositions



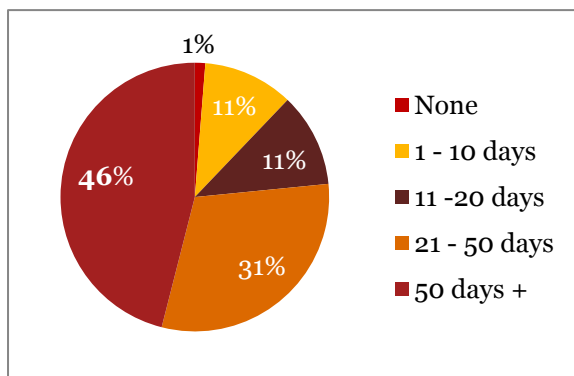
Do you think that new systems capability will be required to comply with country-by-country reporting standards?

Over **75%** expect to require new systems capability to comply with the proposed country-by-country reporting standards



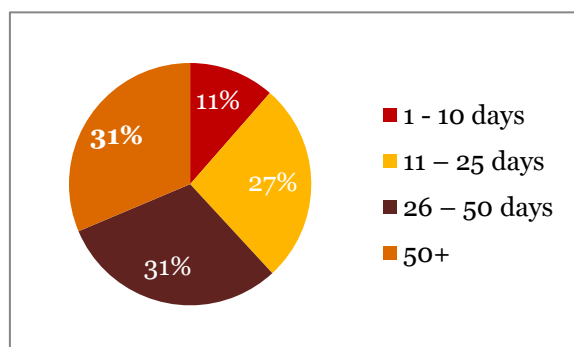
If new systems capability is required to comply, how much do you think it will cost (in USD)?

Over **45%** expect to spend in excess of **\$350,000** to comply with the disclosure requirements.



How many full time equivalent (FTE) man days do you think it will take to set up a country-by-country reporting package?

Over **40%** expect it will take **over 10 weeks** to set up a country-by-country reporting package.



How many full time equivalent (FTE) man days do you think your organisation will need to comply with country-by-country reporting on an annual basis?

Over **30%** expect it will take an **extra 10 weeks or more** to comply with country-by-country reporting on an annual basis.

Further information and contacts

If you would like further information on BEPS or country-by-country reporting please visit our website where you can follow the latest developments in this area and sign up for our tax news alerts: www.pwc.com/beps

If you would like to talk through some of the issues in more detail, please call your usual PwC contact or any of the individuals listed below.

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