

Reader's guide

Overview

In developing this 2023 edition of the *Corporate Tax Statistics* database, the OECD has worked closely with members of the Inclusive Framework (IF) on base erosion and profit shifting (BEPS) and other jurisdictions willing to participate in the collection and compilation of statistics relevant to corporate taxation.

This database is intended to assist in the study of corporate tax policy and expand the quality and range of data available for the analysis of base erosion and profit shifting. The *Measuring and Monitoring BEPS, Action 11 - 2015 Final Report* highlighted that the lack of quality data on corporate taxation is a major limitation to the measurement and monitoring of the scale of BEPS and the impact of the OECD/G20 BEPS project. While this database is of interest to policy makers from the perspective of BEPS, its scope is much broader. Apart from BEPS, corporate tax systems are important more generally in terms of the revenue that they raise and the incentives for investment and innovation that they create. The *Corporate Tax Statistics* database¹ brings together a range of information to support the analysis of corporate taxation, in general, and of BEPS, in particular.

The database compiles new data items as well as statistics in various existing data sets held by the OECD. The fourth edition of the database contains the following categories of data:

- Corporate tax revenues;
- Statutory corporate income tax (CIT) rates;
- Corporate effective tax rates;
- Tax incentives for research and development (R&D);
- Action 13 implementation;
- Anonymised and aggregated statistics collected via Country-by-Country Reports;
- Intellectual property regimes;
- Standard withholding tax rates;
- Bilateral tax treaties.

Box 1. Corporate tax statistics database

Corporate tax revenues:

- data are from the OECD's Global Revenue Statistics Database;¹
- covers 120 jurisdictions from 1965-2020 (for OECD members) and 1990-2020 (for non-OECD members);

Statutory CIT rates:

- covers all IF jurisdictions from 2000-2023;

Standard withholding tax rates:

- data covering 119 jurisdictions from 2022 – 2023;

Corporate effective tax rates:

- covers 77 jurisdictions for 2017-2022;

Tax incentives for R&D:

- two indicators produced by the Centre for Tax Policy and Administration and the OECD Directorate for Science, Technology and Innovation;
 - covers 48 jurisdictions for 2019-2022 (for preferential tax treatment for R&D, based on effective average tax rates and cost of capital for R&D);
- data are from the OECD R&D Tax Incentive Database² produced by the OECD Directorate for Science, Technology and Innovation;
 - covers 49 jurisdictions for 2000-2020 (for tax and direct government support as a percentage of R&D);
 - covers 49 jurisdictions for 2000-2022 (for implied subsidy rates for R&D, based on the B-Index);

Action 13 implementation:

- information on the implementation of the minimum standard on Country-by-Country Reporting

Anonymised and aggregated CbCR statistics:

- data are from anonymised and aggregated CbCR statistics prepared by OECD Inclusive Framework members and submitted to the OECD;
- covers 52 jurisdictions for 2016-2020;

Intellectual property (IP) regimes:

- data collected for 2018-2023 by the OECD's Forum on Harmful Tax Practices;
- covers 61 regimes in 46 jurisdictions for 2023.

Notes:

1. <https://www.oecd.org/tax/tax-policy/global-revenue-statistics-database.htm>.

2. <https://www.oecd.org/fr/innovation/incitations-fiscales-RD-innovation/>.

Note

¹ www.oecd.org/tax/beps/corporate-tax-statistics-database.htm.



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