

# Foreword

This is the sixth edition of *Corporate Tax Statistics*, an annual publication that brings together information on corporate taxation and base erosion and profit shifting (BEPS) practices that previously were unavailable to tax policy researchers and policymakers. This includes data on corporate tax rates, revenues, effective tax rates (ETR), tax incentives for research and development (R&D) and innovation, and withholding taxes amongst other data series. *Corporate Tax Statistics* also includes anonymised and aggregated Country-by-Country Reporting (CbCR) data providing an overview on the global tax and economic activities of thousands of large multinational enterprise groups operating worldwide. *Corporate Tax Statistics* follows on from the OECD/G20 BEPS Project and its package of fifteen measures adopted in 2015 to address tax avoidance. The project's Action 11 noted that the lack of available and high-quality data on corporate taxation is a major limitation to the measurement and monitoring of the scale of BEPS and the impact of the measures agreed to be implemented under the OECD/G20 BEPS Project.

The report is structured as follows. Chapter 1 presents internationally comparable data on the tax revenues of OECD, Latin American and the Caribbean (LAC), African, and Asian and Pacific jurisdictions. Chapter 2 contains information on the headline tax rate faced by corporations and can be used to compare the standard tax rate on corporations across jurisdictions and over time. Chapter 3 presents information on standard and treaty-based withholding taxes (WHTs) which are levied on businesses when they make payments to other foreign or domestic business entities or individuals, e.g., in the form of dividends, interest, and royalties. Chapter 4 presents “forward-looking” ETRs, which are synthetic tax policy indicators calculated using information about specific tax policy rules to assess the impact of taxation on returns to a hypothetical investment project. Chapter 5 describes several indicators of R&D tax incentives that offer a complementary view to the standard ETRs in Chapter 4 with a focus on tax support provided through expenditure- and income-based R&D tax incentives.

Chapter 6 contains information on several BEPS actions, notably Action 3 relating to Controlled Foreign Company rules, Action 4 relating to interest limitation rules, Action 5 relating to intellectual property regimes and Action 13, relating to CbCR. As part of BEPS Action 13, CbCR was introduced to support jurisdictions in combating BEPS. An overview of the anonymised and aggregated CbCR data is provided in Chapter 7, including general data characteristics, limitations, and some general observations from the CbCR data.

This publication was prepared under the auspices of the Working Party No. 2 on Tax Policy and Statistics of the Inclusive Framework (IF) on BEPS. The authors wish to thank delegates of Working Party No 2 for their time in preparing the statistics for publication. The publication is led by Ruairi Sugrue, under the supervision of Pierce O'Reilly. Chapters 1, 2 and 3 were prepared by Ruairi Sugrue. Chapter 4 was prepared by Clara Gascon, Ana Cinta Gonzalez Cabral and Felix Hugger. Chapter 5 was prepared by Ana Cinta Gonzalez Cabral, with input from Silvia Appelt and Fernando Galindo-Rueda. Chapter 6 was prepared by Ruairi Sugrue with input from Jessica De Vries and the Forum for Harmful Tax Practices (FHTP). Chapter 7 was prepared by Ruairi Sugrue and Felix Hugger.



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