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2024 Global MNC
Tax Complexity Survey

Executive Summary

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DFG Deutsche Forschungsgemeinschaft

This report presents the first descriptive results of the 2024 Global MNC Tax Complexity Survey.

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FOREWORD

Dear Reader,

We are pleased to present the fifth edition of our Global MNC Tax Complexity Survey, a comprehensive exploration of the evolving and increasingly complex tax challenges faced by multinational corporations in 2024.

Since our last survey in 2022, global tax systems have continued to evolve, shaped by ongoing efforts in international tax policy. While a global agreement on the global minimum tax Pillar 2 was reached in 2021, the global implementation process has since encountered delays and inconsistencies. Furthermore, several major economies have not yet adopted the minimum tax rules, resulting in additional legal and administrative uncertainty in many jurisdictions.

The results of our 2024 Global MNC Tax Complexity Survey show that tax complexity remains a significant concern for MNCs worldwide. In a majority of the 98 countries surveyed, respondents report that tax complexity has increased over the past two years. This trend is especially pronounced in OECD member countries, where a larger proportion of respondents also agree that complexity has negative implications – and may influence decisions to relocate business activities abroad.

Digitalization continues to shape the way tax systems operate. Our survey confirms that digital technologies have had a substantial impact on legislative and administrative processes, particularly in the area of tax filing and payment. In contrast, progress in areas such as tax appeals remains limited, highlighting uneven developments across the tax framework.

In our commitment to open science, we publish the survey's results via www.taxcomplexity.org. This platform empowers you to engage in cross-country comparisons, generate customized Tax Complexity Index assessments, and track changes in complexity over time.

We hope this summary provides you with valuable and informative insights. Our sincere thanks go to all participants, whose contributions are essential to this global research endeavor.

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KEY FINDINGS

WORLDWIDE 2024

INCREASE OF TAX COMPLEXITY

In 53 of 98 countries, tax complexity for MNCs has increased in the last two years. This reverses the trend observed in 2022, when – for the first time in our survey – more than half of the participating countries reported a slight decrease in tax complexity.

TRANSFER PRICING: MOST COMPLEX TAX REGULATION

Among all tax regulations examined, regulations on transfer pricing are perceived as the most complex regulations of the tax code for MNCs in 60 of 98 countries.

LACK OF DISCLOSURE OF SELECTION CRITERIA: LARGEST PROBLEM IN ANTICIPATION OF TAX AUDIT

A lack of disclosure of selection criteria is perceived as the largest problem in the anticipation of tax audit for MNCs in the majority of countries.

LACK OF QUALITY: LARGEST PROBLEM IN TAX LAW ENACTMENT PROCESS

A lack of quality of tax legislation drafting is perceived as the largest problem in the tax law enactment process in 71 of 98 countries.

OECD COUNTRIES IN 2022 & 2024

TAX COMPLEXITY FURTHER INCREASED IN OECD MEMBER COUNTRIES

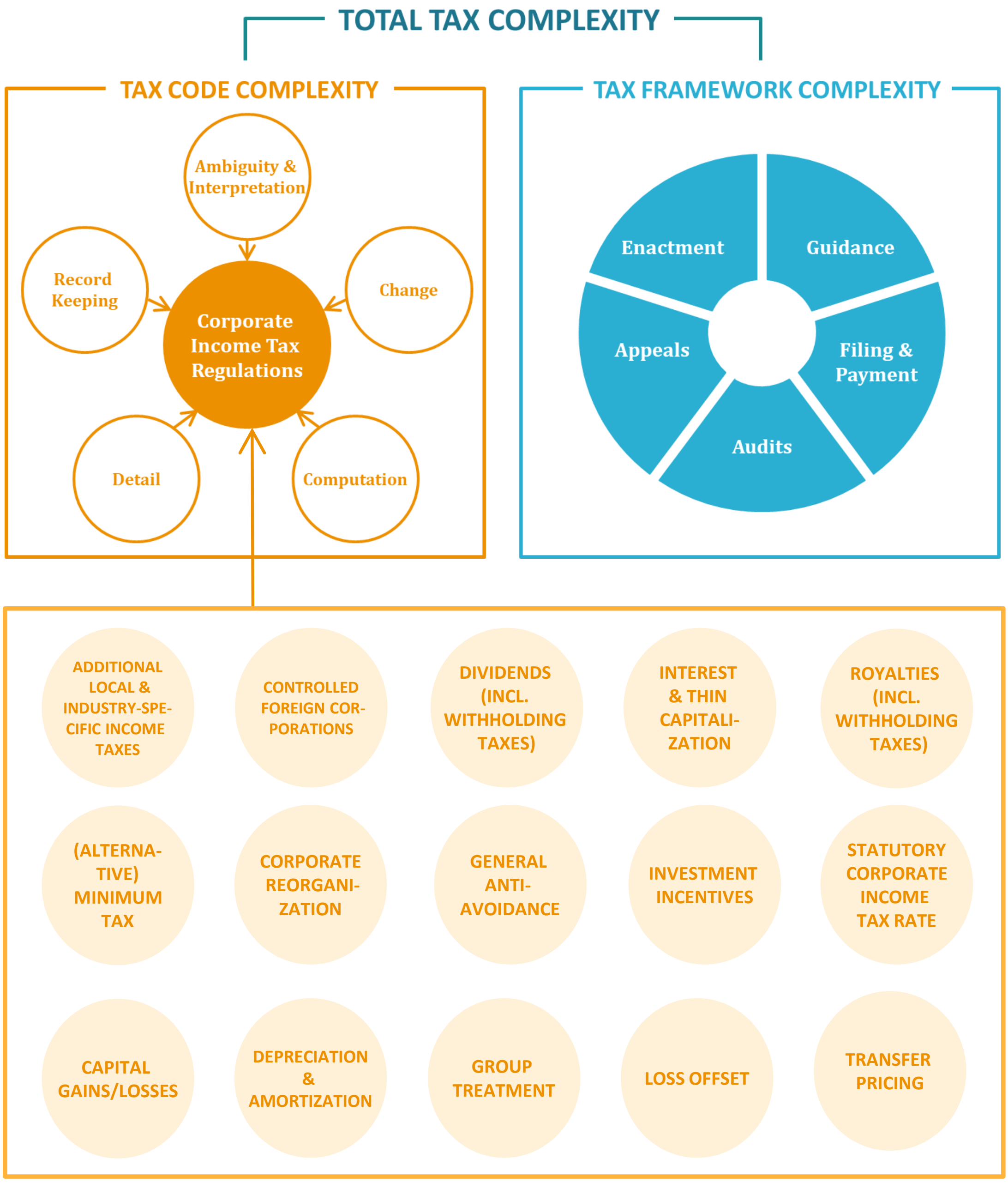
Compared to the previous 2022 Global MNC Tax Complexity Survey, our results indicate that an even larger number of OECD member countries report that tax complexity for MNCs has increased in the past two years. The share is also higher than in the overall sample of all 98 countries in our survey.

ABOUT THE SURVEY

BACKGROUND

We understand tax complexity to be a feature of the tax system that is characterized by two sub-constructs: On the one hand, tax code complexity describes the difficulty of reading, understanding and complying with tax regulations that are affected by five complexity drivers. Therefore, we identified 15 internationally comparable tax regulations serving as dimensions for tax code complexity.

On the other hand, tax framework complexity describes the complexity that arises from the legislative and administrative processes and features within a tax system and is measured in five dimensions.



ABOUT THE SURVEY

MOTIVATION & MISSION

Our motivation:

In recent years, MNCs have faced increasing levels of tax complexity, making it an important aspect to consider. We suppose this development is shaped by, among other things, multiple trends in global tax systems, each of them with potentially ambivalent effects on tax complexity.

CLOSING LOOPHOLES

In past years, governments have introduced numerous new regulations to close loopholes, e.g., through the implementation of the OECD's BEPS project. Criticism arises that this trend results in an overregulation of corporate tax law and increases complexity. Further, closing loopholes shifts the tax planning of MNCS, which leads to more complex audits and appeals.

GLOBAL TAX COMPETITION

In a world of increasingly fierce tax competition, more and more governments use tax incentives to attract investments. At the same time, countries improve their tax framework with easy-to-comply procedures and early certainty measures. This creates a tension between new, potentially complex regulations, efficient tax administrations and countries' overall economic competitiveness as locational factors for MNCs.

DIGITALIZATION

Digital technologies show a great potential to simplify tax systems and are increasingly used by tax authorities worldwide, e.g., through electronic tax filings. In contrast, digitalized business models, for example, through the lack of a "brick and mortar" permanent establishment, also present significant challenges to policymakers, potentially resulting in complex new regulations.

Our mission:

The Global MNC Tax Complexity Survey aims to...

... assess the levels of tax complexity across countries and regions.

... investigate the drivers of tax complexity.

... analyze the change of tax complexity over time.

ABOUT THE SURVEY

OVERVIEW

AIM

To collect information about the drivers of tax complexity across countries and over time

ASSESSMENT

Perceived tax complexity for MNCs considered tax resident in the respective countries

Corporate income tax system applicable in 2024

METHODOLOGY

Online survey of local tax consultants around the world who work with MNCs

Link to survey shared in 14 international tax services networks and firms

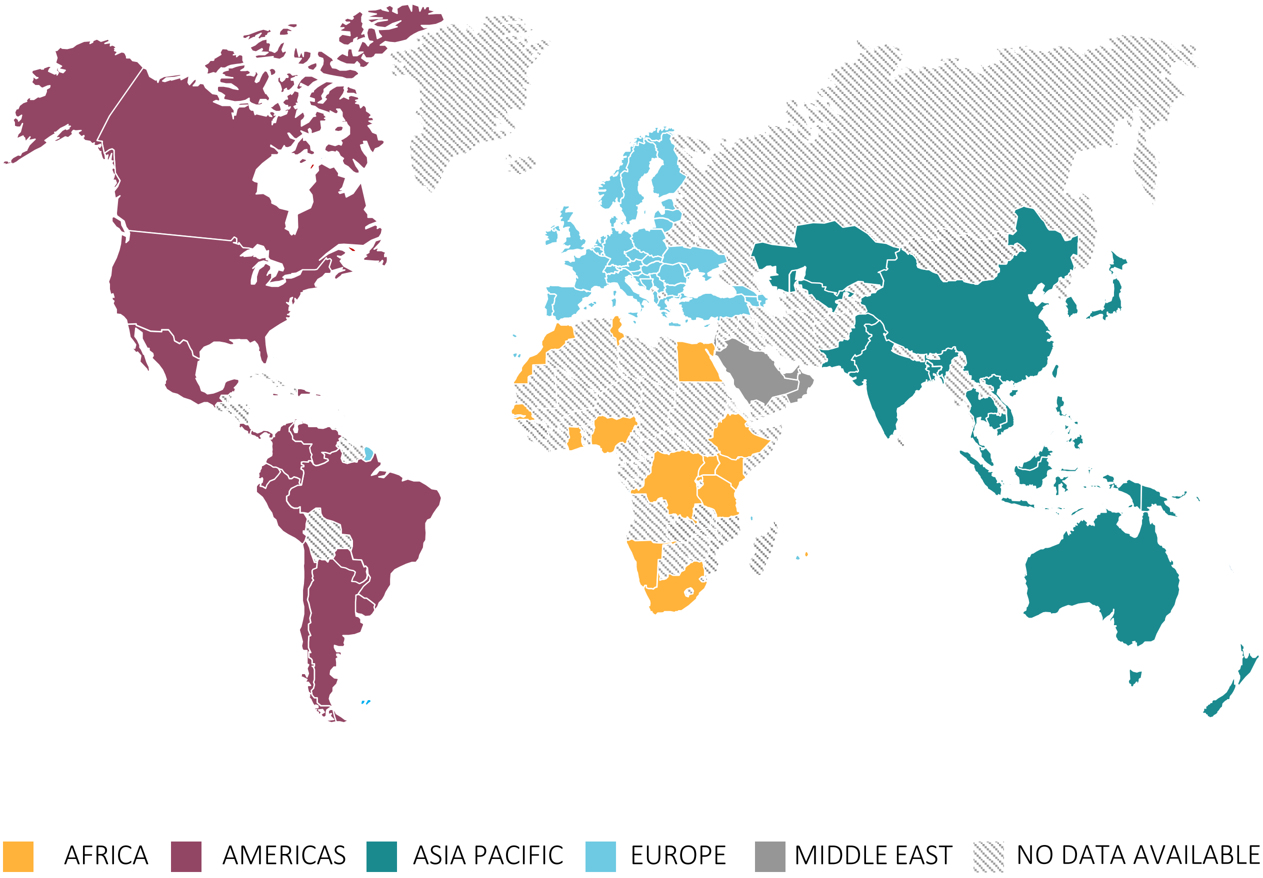
Individual responses aggregated at country level

RESPONDENTS

479 tax consultants from 98 countries

ABOUT THE SURVEY

COUNTRIES COVERED



The map presents all 98 countries for which we have received responses in our 2024 Global MNC Tax Complexity Survey. All subsequent analyses in this Executive Summary are based on these 98 countries. However, to construct our Tax Complexity Index, we only include countries with a minimum of three responses. The number of countries on our website (www.taxcomplexity.org) may therefore deviate from the ones shown above.

ABOUT THE SURVEY
COUNTRIES COVERED

Africa | 15 Countries | 35 Respondents					
Congo, DR	1	Mauritius	3	Senegal	2
Egypt	2	Morocco	2	South Africa	5
Ethiopia	1	Namibia	2	Tanzania	3
Ghana	4	Nigeria	2	Tunisia	3
Kenya	3	Rwanda	1	Uganda	1

Americas | 18 Countries | 88 Respondents					
Antigua and Barbuda	1	Costa Rica	5	Paraguay	2
Argentina	5	Dominican Rep.	3	Peru	3
Brazil	5	Ecuador	2	Puerto Rico	3
Canada	5	Jamaica	2	United States	14
Chile	8	Mexico	8	Uruguay	5
Colombia	13	Panama	1	Venezuela	3

Asia Pacific | 21 Countries | 102 Respondents					
Australia	10	Japan	4	Philippines	5
Bangladesh	2	Kazakhstan	3	Singapore	4
Cambodia	1	Korea, Republic	3	Taiwan	11
China	19	Malaysia	4	Thailand	3
Hong Kong	4	New Zealand	8	Uzbekistan	2
India	4	Pakistan	5	Vanuatu	1
Indonesia	4	Papua New Guinea	1	Vietnam	4

Europe | 40 Countries | 245 Respondents					
Albania	1	Georgia	2	Poland	9
Armenia	3	Germany	22	Portugal	5
Austria	5	Greece	10	Romania	6
Azerbaijan	2	Hungary	11	Serbia	2
Belgium	10	Ireland	6	Slovakia	7
Bosnia and Herzegovina	1	Italy	9	Slovenia	5
Bulgaria	5	Latvia	5	Spain	10
Croatia	4	Liechtenstein	3	Sweden	3
Cyprus	5	Lithuania	4	Switzerland	6
Czech Republic	7	Luxembourg	8	Türkiye	4
Denmark	6	Malta	5	Ukraine	3
Estonia	4	Moldova	2	United Kingdom	4
Finland	4	Netherlands	18		
France	11	Norway	8		

Middle East | 4 Countries | 9 Respondents					
Israel	3	Saudi Arabia	2	United Arab Emirates	3
Oman	1				

ABOUT THE SURVEY
RESPONDENT PROFILE

Our 2024 Global MNC Tax Complexity Survey relies on the expertise of 479 highly skilled tax consultants around the globe. The majority occupy leading positions in tax services firms, have worked in the field of taxation for more than 15 years, and have a master's degree or higher. On average, the respondents spend more than 67% of their total working time on MNC tax issues.

Position		
Partner/Director/Principal	324	67.64%
Manager	106	22.13%
Senior assistant	28	5.85%
Junior assistant	8	1.67%
Other	13	2.71%

Tax Experience		
More than 15 years	302	63.05%
Between 10 years and 15 years	83	17.33%
Between 5 years and 10 years	69	14.41%
Less than 5 years	25	5.22%

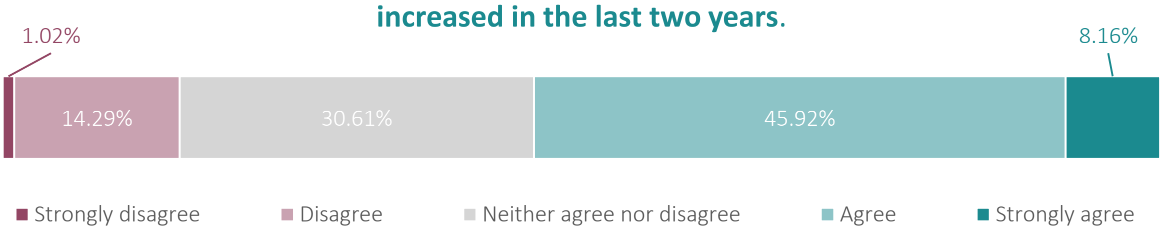
Level of Education		
Doctoral level	55	11.48%
Master level	331	69.10%
Bachelor level	89	18.58%
Other	4	0.84%

Gender		
Female	137	28.60%
Male	331	69.10%
Prefer not to say	10	2.09%
Not specified	1	0.21%

ROLE OF TAX COMPLEXITY

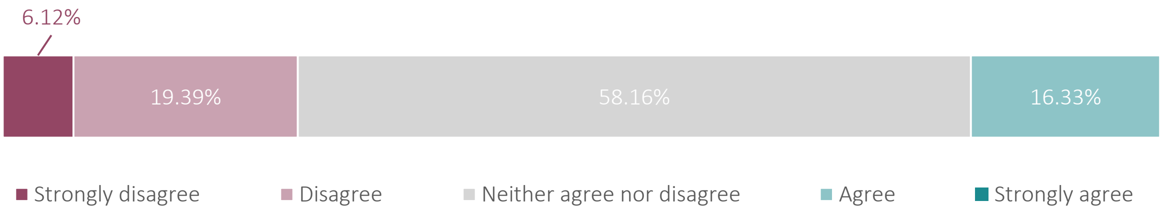
As a first step, participants had to evaluate the relevance of tax complexity in their country in the past, present, and future:

PAST: In my country, tax complexity has substantially increased in the last two years.



In more than half of the countries (54.08%), respondents, on average, indicate that tax complexity has substantially increased in the last two years. These results highlight the increasing prevalence of tax complexity in many countries.

PRESENT: In my country, tax complexity currently has only negative implications for MNCs.



On average, the respondents of most countries do not agree that tax complexity has only negative implications for MNCs. This shows that complexity is not negative per se.

FUTURE: In my country, tax complexity will be one factor forcing MNCs to shift their business activities to other countries in the future.

The respondents in the majority of countries, on average, do not agree with the statement that tax complexity will force MNCs to shift their business activities to other countries. However, respondents in over 13% of the countries do, on average, agree with this statement. Despite the relatively small number of countries, it still implies a call for action for policy makers to reduce tax complexity.

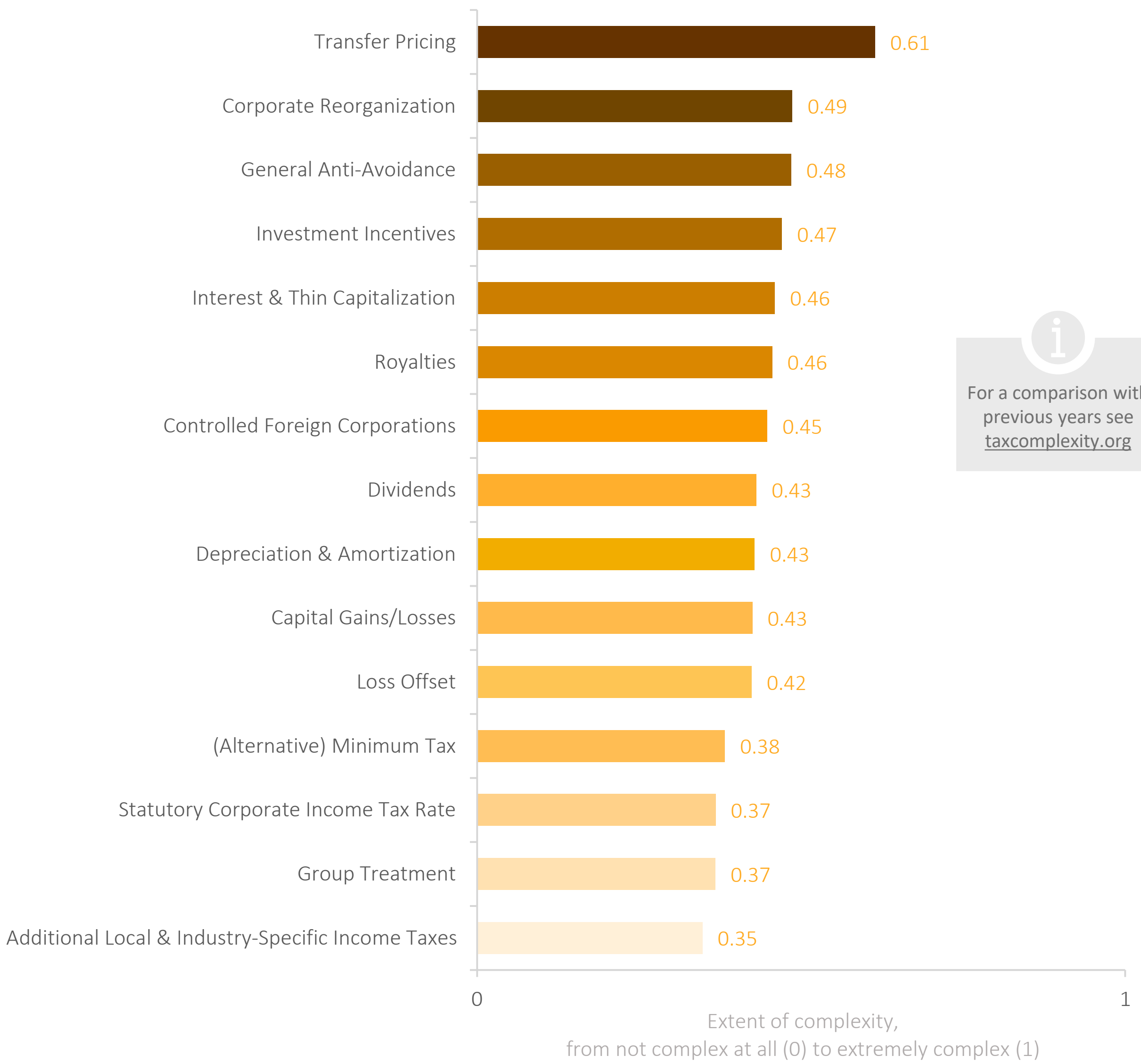
Individual responses are aggregated at country level. If the resulting country-level aggregate of responses lies between two response categories, it is attributed to the nearest category.

INSIGHTS INTO TAX CODE COMPLEXITY

COMPLEXITY OF TAX REGULATIONS

Of the 15 tax regulations examined, transfer pricing is once again perceived as the most complex: for 60 of 98 countries, it was ranked as most complex. This likely reflects factors such as extensive documentation requirements, growing substance demands and increasing differences in national interpretation, which may result in legal uncertainty and rising levels of controversy. Regulations concerning corporate reorganization and general anti-avoidance follow in second and third place, respectively, in terms of perceived complexity. These three most complex regulations show that efforts to regulate tax avoidance and structural corporate changes often result in significant complexity for MNCs, especially in a global environment marked by regulatory fragmentation and increasing enforcement.

COMPLEXITY OF REGULATIONS



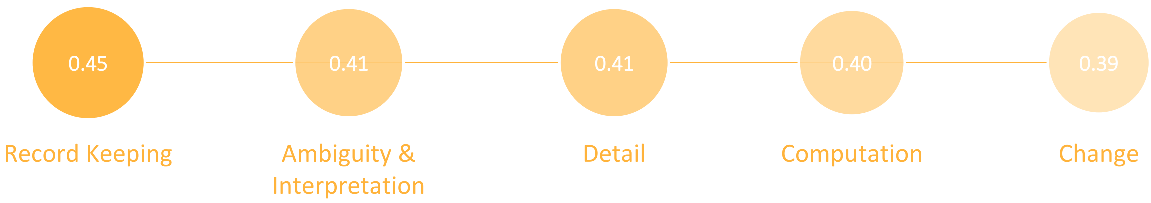
For a comparison with previous years see taxcomplexity.org

Individual responses are aggregated at country level. The analysis only includes countries in which the respective regulation is considered existent.

INSIGHTS INTO TAX CODE COMPLEXITY

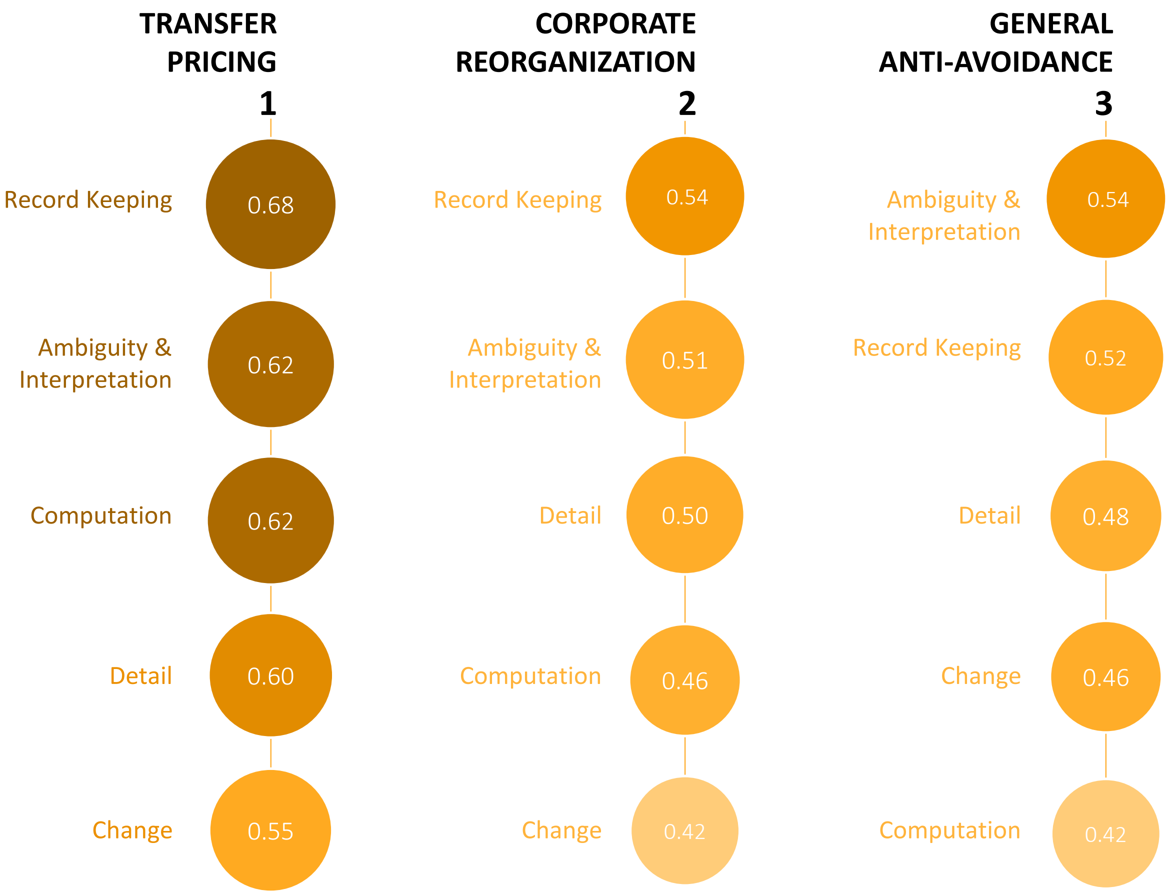
DRIVERS OF TAX CODE COMPLEXITY

On average, record keeping is perceived as the driver which contributes most to the complexity of tax regulations. Hence, keeping many records and documents to substantiate tax claims or to complete tax returns seems to be the greatest challenge in the application of tax regulations.



Average contribution to complexity,
from no contribution at all (0) to extremely high contribution (1)

However, individual regulations may be affected differently by the drivers of tax complexity, as illustrated by a closer look at the three most complex regulations: The main driver of the complexity of regulations on transfer pricing and corporate reorganization is record keeping. The complexity of those regulations is least driven by change. In contrast, the complexity of general anti-avoidance regulations is primarily driven by ambiguity and interpretation, whereas computation contributes the least to its perceived complexity.



Average contribution to complexity,
from no contribution at all (0) to extremely high contribution (1)

Individual responses are aggregated at country level. The analysis only includes countries in which the respective regulation is considered existent.

INSIGHTS INTO TAX FRAMEWORK COMPLEXITY

TAX AUDITS

Tax audits describe the examination of the tax returns by the tax authority as well as the extent to which they can be anticipated and prepared.

ANTICIPATION OF TAX AUDIT

Which of the following are serious problems in your country?

0.56
Bad disclosure of selection criteria

0.33
Absence of a regular audit cycle

0.27
Bad communication of audit topics

0.24
Late/no notification of audit

Extent of the problem,
from no problem at all (0) to extremely problematic (1)

In 79 of 98 countries, lacking or only limited disclosure of selection criteria for tax audit targets is, on average, perceived as the most serious problem in the anticipation of tax audits. This lack of transparency in selection criteria seems to challenge MNCs.

TAX AUDIT PROCESS

Which of the following are serious problems in your country?

0.61
Inconsistent decisions by tax officers

0.56
Lack of experience or technical skills by tax officers

0.22
Offensive or unethical behavior by tax officers

0.07
Ineffectiveness of sanctions

Extent of the problem,
from no problem at all (0) to extremely problematic (1)

Rules or written guidelines that clearly outline the tax audit process exist in 73 of 98 countries. Even though this suggests uniformity in the performance of tax officers, in 71 of 98 countries the inconsistency of tax officers' decisions is perceived as the most serious problem in the tax audit process. This discrepancy may exist because tax audit guidelines often leave discretion to tax officers, leading to inconsistent decisions on similar cases from officer to officer, and even within the same officer.

Individual responses are aggregated at country level.

INSIGHTS INTO TAX FRAMEWORK COMPLEXITY

TAX LAW ENACTMENT

Tax law enactment covers the process of how a tax regulation is enacted. It starts with the discussion of a change in the tax law and ends with the respective regulation becoming effective.

In almost all countries, the process of tax legislation enactment is defined by constitution or a similar law, increasing its predictability in the first place.

TAX LEGISLATIVE PROCESS

Which aspects regularly cause problems in your country?

0.55	**0.41**	**0.35**	**0.20**	**0.11**
Quality of tax legislation drafting	Time between announcement of tax changes and enactment	Time at which legislation becomes effective	Influence of third parties	Access to enacted tax legislation

Extent of the problem,
from extremely high contribution (1) to no contribution at all (0)

In 71 of 98 countries, the (lack of) quality of tax legislation drafting is perceived as the largest problem in the tax legislative process. This problem may stem from poorly conceived drafts, the use of excessively complicated language or inaccurate translations, making the tax code difficult to use for both MNCs and tax administrations.

The second most problematic issue of the legislative process is the time between announcement of tax changes and their enactment, which can be bothersome for MNCs in two ways: On the one hand, the time period may be too long, resulting in uncertainty for MNCs about the future implementation of a tax issue. On the other hand, the time period may also be too short, leading to inaccurate solutions without a consultation of relevant stakeholders.

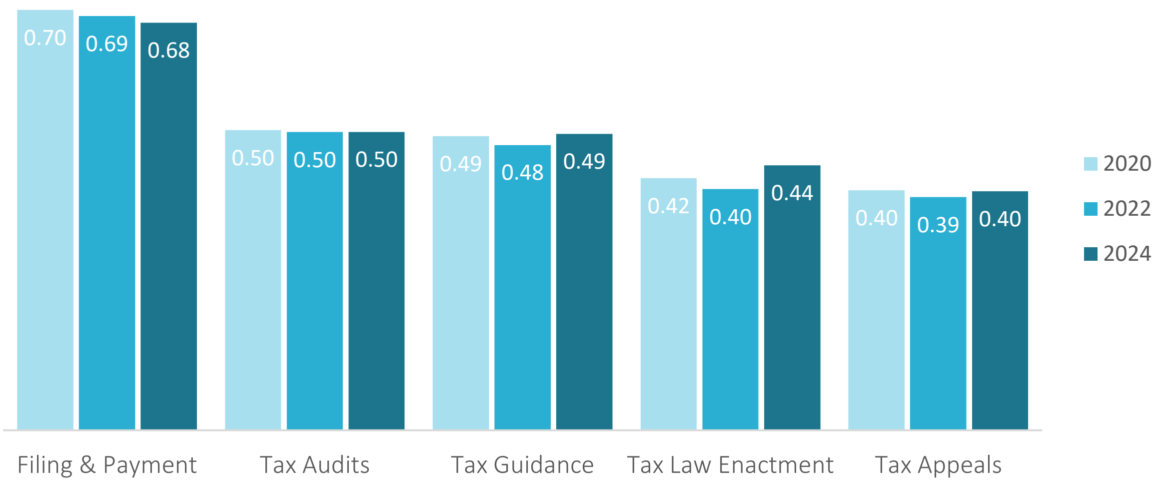
Individual responses are aggregated at country level.

DIGITAL TECHNOLOGIES

Digitalization is fundamentally reshaping many legislative and administrative processes worldwide. However, not all processes are affected in the same way. Since 2020, our survey has included a question assessing the extent to which digital technologies have changed the different processes and features of the tax framework.

DIGITAL TECHNOLOGIES

To what extent have the features and procedures listed below changed due to the use of digital technologies in your country in the last two years?



Extent of change,
from no change at all (0) to extreme changes (1)

In 94 out of 98 countries, filing and payment is perceived to have changed the most due to the use of digital technologies in the last two years. For example, both the remittance of tax payments and the transmission of tax returns are rather standardized procedures in which digital technologies can be introduced comparatively easily. Although filing and payment remains the leading area of digital transformation, the pace of change has slowed slightly in recent years.

Other areas such as tax audits, guidance and appeals have seen little development over time, whereas tax law enactment shows a modest upward trend. Digital transformation in tax appeals continues to lag behind, indicating persistent challenges in enabling digital access to dispute resolution.

Individual responses are aggregated at country level.

OECD COUNTRIES IN 2022 & 2024

OECD BACKGROUND

The OECD is one of the main players in the international tax environment. In the following section, we therefore present the major changes in tax complexity observed in 2024 as compared to our 2022 Global MNC Tax Complexity Survey for the OECD member countries. The 38 member countries are among the world's most developed economies and almost exclusively represent high-income countries.

The past two years have been marked by significant uncertainty in international tax policy. While, for instance, an agreement on Pillar 2 was reached at EU level at the end of 2022, global implementation has since faced delays and inconsistencies. Several major economies have not yet adopted the minimum tax rules, resulting in ongoing legal and administrative uncertainty in many OECD countries.

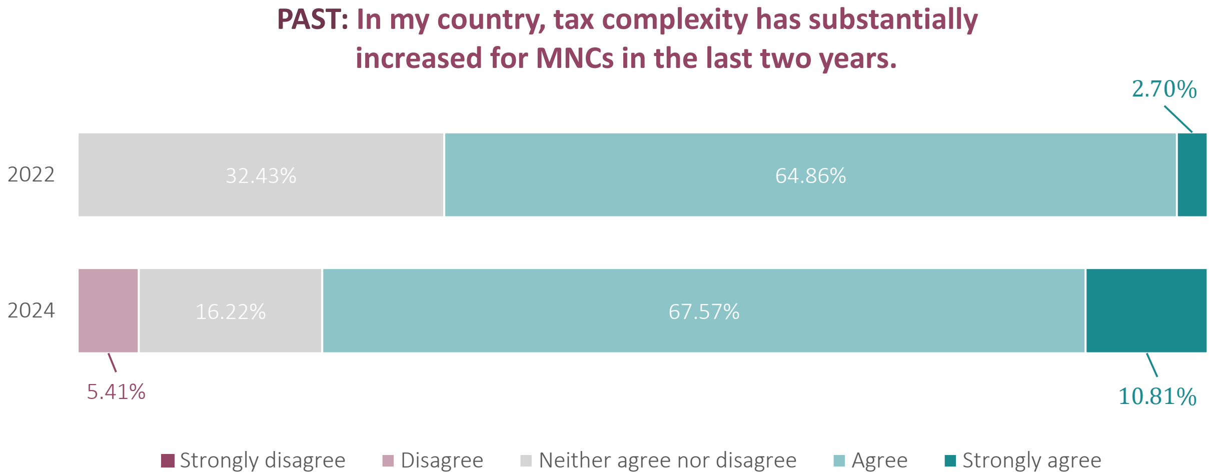
This uncertainty is also reflected in our results: compared to 2022, an even larger number of OECD member countries report that tax complexity for MNCs has increased. In addition, a larger proportion of OECD countries agree that tax complexity has only negative implications and may influence decisions to relocate business activities abroad.

OECD Member Countries		
Australia	Greece	New Zealand
Austria	Hungary	Norway
Belgium	Iceland*	Poland
Canada	Ireland	Portugal
Chile	Israel	Slovakia
Colombia	Italy	Slovenia
Costa Rica	Japan	Spain
Czech Republic	Korea, Republic	Sweden
Denmark	Latvia	Switzerland
Estonia	Lithuania	Türkiye
Finland	Luxembourg	United Kingdom
France	Mexico	United States
Germany	Netherlands	

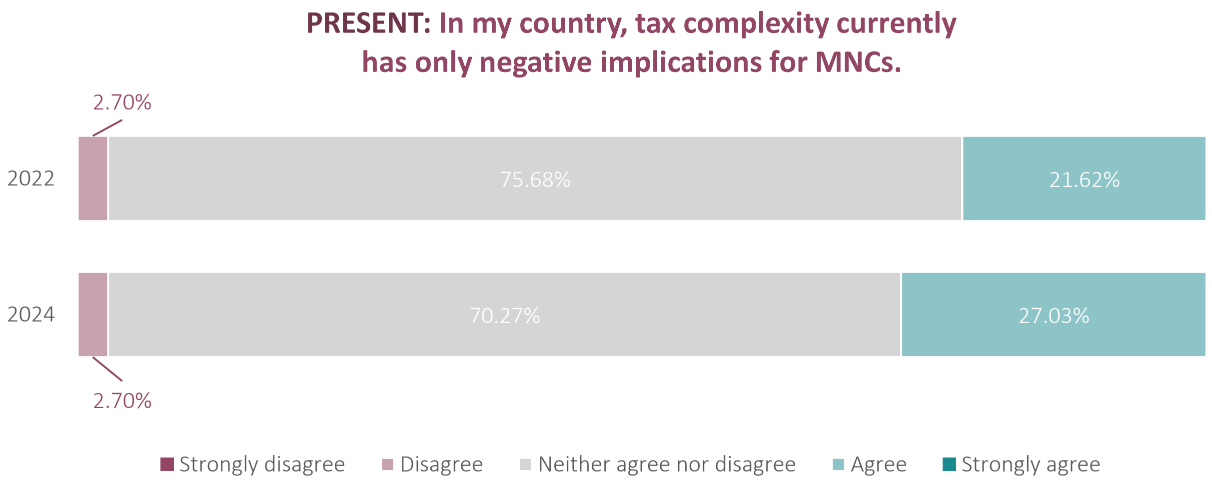
*Please note that in the subsequent analysis, Iceland is not included in the sample for lack of data. This leaves us with a sample of 37 OECD member countries in 2022 and 2024.

OECD COUNTRIES IN 2022 & 2024

CHANGES IN THE ROLE OF TAX COMPLEXITY



In 2024, respondents in the vast majority of OECD countries, on average, agree or strongly agree with the statement that tax complexity has substantially increased within the last two years. Respondents in 78.38% of the OECD member countries agree or strongly agree to the statement above in 2024, which is an increase compared to the 2022's share of respondents (67.56%). In two OECD country (namely, Estonia and Latvia) respondents, on average, disagree with the statement that tax complexity has substantially increased for MNCs in the last two years in 2024. This marks a slight increase compared to 2022, when respondents in 0% of OECD member countries disagreed.



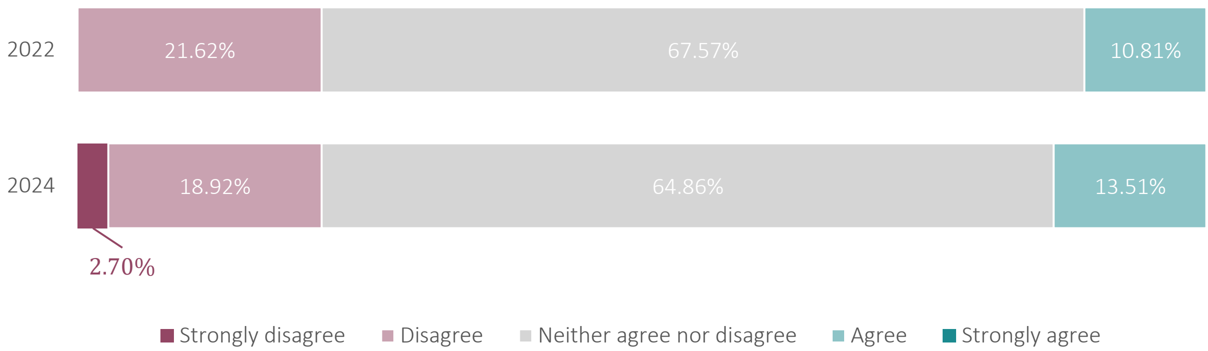
On average, respondents in most OECD countries do not agree that tax complexity has only negative implications for MNCs. This shows that complexity is not negative per se.

Individual responses are aggregated at country level. If the country response lies between two response categories, it is attributed to the nearest category.

OECD COUNTRIES IN 2022 & 2024

CHANGES IN THE ROLE OF TAX COMPLEXITY

FUTURE: In my country, tax complexity will be one factor forcing MNCs to shift their business activities to other countries in the future.



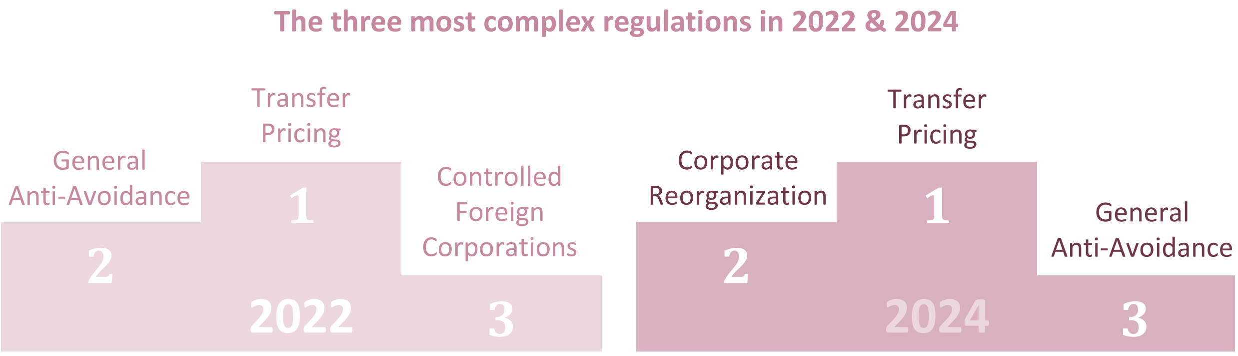
Our results indicate that respondents in more OECD member countries, on average, agree that tax complexity has substantially increased in the last two years (see Page 17). In addition, we observe that tax complexity has an increasing impact on MNCs' business location decisions. The share of respondents in OECD countries who disagreed with the statement that tax complexity will drive MNCs to relocate remained unchanged between 2022 and 2024. In contrast, respondents in 13.51% of OECD countries, on average, agree with the statement that tax complexity is a factor driving MNCs to relocate their business activities (vs. 10.81% in 2022).

Individual responses are aggregated at country level. If the country response lies between two response categories, it is attributed to the nearest category.

OECD COUNTRIES IN 2022 & 2024

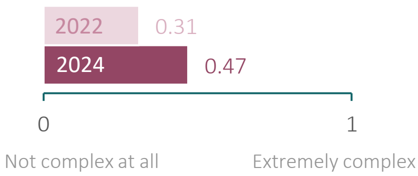
CHANGES IN TAX CODE COMPLEXITY

Besides a change in the top three of the most complex regulations, namely corporate reorganization taking second place and general anti-avoidance regulations moving from second to third, we could find considerable changes in the countries' average assessment of tax complexity in individual tax regulations. The three highlighted regulations below represent the two largest increases and the greatest decrease in perceived complexity relative to 2022.



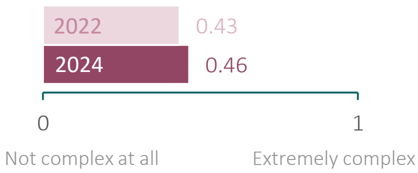
(ALTERNATIVE) MINIMUM TAX

Compared to 2022, our study reveals that regulations concerning (alternative) minimum tax are perceived, on average, as significantly more complex (+51.73%) in OECD countries. This increase in perceived complexity may be driven by the impact of the ongoing developments related to the global minimum tax Pillar 2, which introduces new calculation methods, thresholds, and compliance requirements.



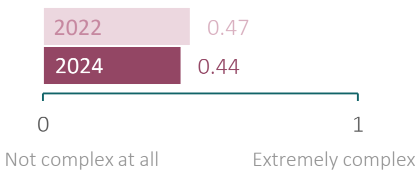
DEPRECIATION

Depreciation is perceived, on average, as more complex (+6.92%) in 2024 than two years ago in OECD countries. This increase may be related to the phasing out of temporary depreciation schemes introduced during the COVID-19 pandemic. Additional contributing factors may include new depreciation categories linked to emerging technologies and diverging interpretations regarding asset classification or useful life across jurisdictions.



GROUP TREATMENT

The complexity of group treatment regulations is perceived, on average, as slightly lower (-6.64%) in OECD countries compared to 2022. This decrease may be due to the relative stability of national group taxation regimes in recent years and growing familiarity with their application, supported by clearer administrative procedures and fewer legislative changes.

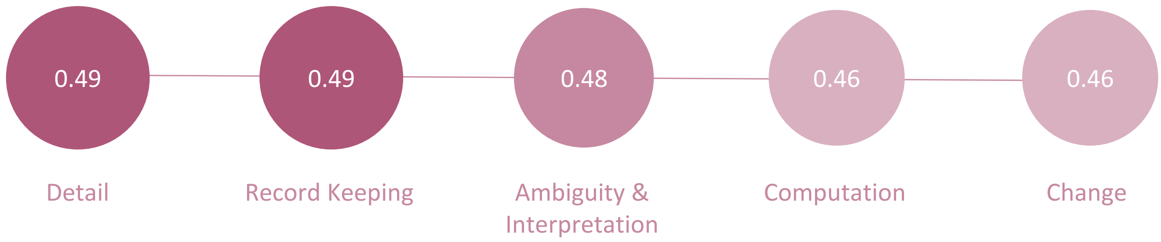


Individual responses are aggregated at country level.

OECD COUNTRIES IN 2022 & 2024

CHANGES IN THE DRIVERS OF TAX CODE COMPLEXITY

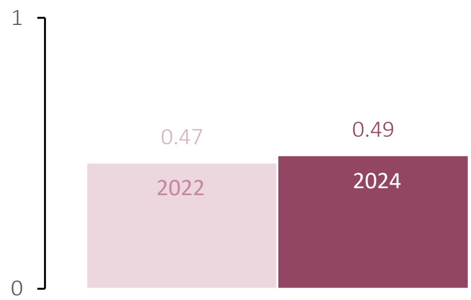
In 2024, the perceived complexity of the five identified complexity drivers has changed in terms of their relative importance, with detail now being perceived as the most complex, followed by record keeping and ambiguity & interpretation. The two complexity drivers with the highest increase in perceived complexity compared to 2022 are presented in more detail below.



Average contribution to complexity,
from no contribution at all (0) to extremely high contribution (1)

DETAIL

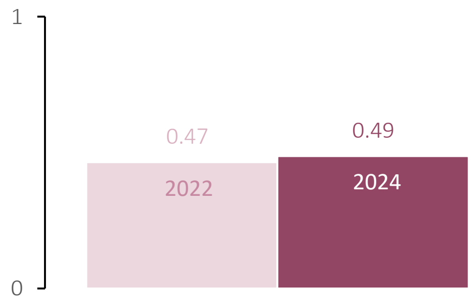
Compared to 2022, the perceived complexity of the tax code complexity's driver detail has, on average, increased significantly (+5.86%) in OECD countries. This may result from growing regulatory complexity, characterized by excessive details such as numerous rules, exceptions, and cross-references, driven by ongoing developments, such as the global minimum tax.



Average contribution to complexity,
from no contribution at all (0) to extremely high contribution (1)

RECORD KEEPING

The complexity of the driver record keeping is perceived, on average, as higher (+4.81%) in OECD countries compared to 2022. This development may be linked to growing documentation and retention obligations, particularly as tax authorities place greater emphasis on audit readiness and standardized data access. Variations in format and reporting scope across jurisdictions further contribute to the perceived complexity.



Average contribution to complexity,
from no contribution at all (0) to extremely high contribution (1)

Individual responses are aggregated at country level.

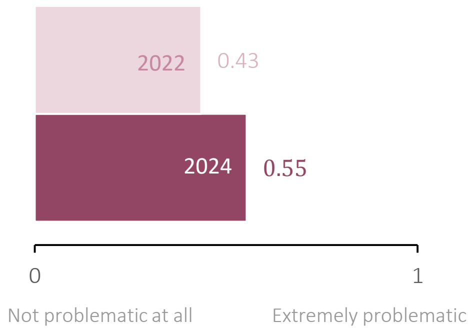
OECD COUNTRIES IN 2022 & 2024

CHANGES IN TAX FRAMEWORK COMPLEXITY

The five dimensions of tax framework complexity also show notable changes in 2024. Below, three aspects that stand out due to their increase in perceived complexity among OECD countries are highlighted.

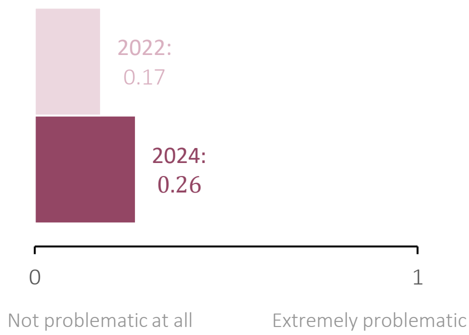
ANTICIPATION OF AUDITS: LACKING DISCLOSURE OF SELECTION CRITERIA FOR TAX AUDIT TARGETS MORE PROBLEMATIC

Compared to 2022, little or no disclosure of selection criteria for tax audit targets is considered a more serious problem by OECD countries in 2024 (+27.27%). This lack of transparency in selection criteria complicates MNCs' planning of capacities if it is not predictable whether or when an audit will take place.



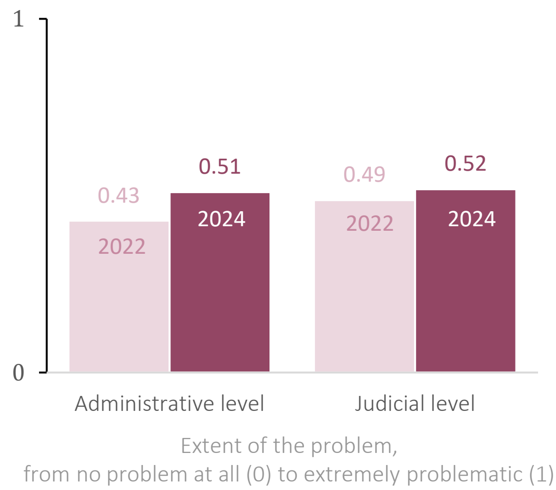
TAX PAYMENTS: COMPUTING PAYMENTS MORE PROBLEMATIC

Compared to 2022, our 2024 survey reveals that respondents in OECD countries perceive, on average, computing tax payments as more problematic (+52.49%). This change of complexity in calculating tax payments can potentially be explained by the introduction of new tax rules, the growing number of special provisions, and global initiatives like the global minimum tax.



TAX APPEALS: UNPREDICTABLE TIME PERIOD UNTIL RESOLUTION

Both on the national administrative and judicial level, OECD countries perceive the unpredictable period between filing an appeal and it being resolved as more problematic in 2024 than two years ago. This increase could relate to rising bureaucratic requirements at both the administrative and judicial levels and therefore longer processing time.



Individual responses are aggregated at country level.

WEBSITE

WWW.TAXCOMPLEXITY.ORG

Based on our survey results, we construct the Tax Complexity Index that measures countries' tax complexity in several dimensions. We include those countries for which we obtained sufficient responses to qualify for the index. For methodological details, see *Hoppe, Schanz, Sturm, and Sureth-Sloane (2023)*.

Data for the 2016, 2018, 2020, 2022, and 2024 Tax Complexity Index is available through our interactive website. This website allows you to learn more about tax complexity and facilitate comparative analyses of different countries over time. Additionally, our website enables you to create your own index based on your specific interests and priorities in various dimensions of the tax code and the tax framework.

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More Publications available at: https://www.accounting-for-transparency.de/projects/accounting-for-tax-complexity/

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Sonderforschungsbereich

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