

**TABLE 1: CORPORATE TAX AUDITS**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	Tax Administration 2017 - Comparative Information on OECD and other Advanced and Emerging Economies - © OECD 2017																		
2	Annex A Table A.159 Verification / audit activity by tax type – Corporate income tax																		
3	Version 1 - Last updated: 30-Aug-2017																		
4	Disclaimer: <a href="http://oe.cd/disclaimer">http://oe.cd/disclaimer</a>																		
5																			
6	Table A.159 Verification / audit activity by tax type - Corporate income tax																		
7																			
8	Details on taxpayer verification / audit actions undertaken by tax type																		
9	Corporate income tax																		
10		No. of audits completed		No. of audits with tax adjustments		Additional audit assessments during FY (in thousands in local currency)		Amounts collected in FY from audit assessments (in thousands in local currency)											
11	Country	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2015 tax adj audits/total audits					
12	Argentina	7,394	8,359	5,329	6,079	4,839,281	5,316,278	1,304,010	18,010,553					73%					
13	Australia	1,721	5,261	60	162	1,590,000	2,500,000	1,088,000	1,700,000					3%					
14	Austria	D	D	D	D	D	D	D	D										
15	Belgium	62,171	62,786	36,629	34,276									55%					
16	Brazil	11,381	6,856	10,097	6,058	84,485,967	71,625,910							88%					
17	Bulgaria	3,919	3,408	3,629	3,164	350,882	323,993							93%					
18	Canada	20,404	19,473	11,842	11,204	6,093,133	8,276,932							58%					
19	Chile	132,996	251,055	70,159	71,120	480,438,195	676,047,664							28%					
20	China (People's Republic of)	D	D	D	D	D	D												
21	Colombia	8,585	7,903	3,271	3,470	393,232,000	896,874,000							44%					
22	Costa Rica	237	1,834	107	593			165,792	1,984,253					32%					
23	Croatia	860	558					423,104	134,908										
24	Cyprus	100	80	98	80	12,307	4,602							100%					
25	Czech Republic	6,025	4,396	2,607	2,145	1,013,013	1,761,077							49%					
26	Denmark	7,150	6,879	3,408	3,127			2,689,000	148,000					45%					
27	Estonia	D	D	D	D	D	D												
28	Finland	D	D	D	D	D	D												
29	France	D	D	84,763	80,519	3,809,367	4,836,987												
30	Germany	D	D	D	D	D	D	4,572,809											
31	Greece	D	D	D	D	D	D												
32	Hong Kong (China)	7,299	7,354	991	1,026	2,006,538	2,143,736	1,146,451	2,031,263					14%					
33	Hungary	2,589	2,805	2,333	2,437	19,543,596	34,217,701	19,543,596	34,217,701					87%					
34	Iceland	D	D	D	D	D	D												
35	India	D	D	D	D	D	D												
36	Indonesia	20,341		20,341		25,698,864,546		14,009,505,020											
37	Ireland	1,131	1,151	561	524	30,030	30,840							46%					
38	Israel	D	D	D	D	D	D												
39	Italy	D	D	D	D	16,884,080	13,572,997	2,456,209	1,951,508										
40	Japan	91,000	95,000	66,000	70,000	159,100,000	170,700,000							74%					
41	Korea	5,443	5,577																
42	Latvia	793	654	485	409	19,244	28,829							63%					
43	Lithuania	D	D	D	D	20,781	16,131	1,087	957										
44	Luxembourg	D	D	D	D	D	D												
45	Luxembourg	D	D	D	D	D	D												
46	Malaysia	98,615	138,203			2,307,799	7,783,694		5,259,150										
47	Malta	D	923	D	335		104,400							36%					
48	Mexico	70,059	33,876	38,485	17,907	79,771,192	121,530,622	16,826,825	10,176,561					53%					
49	Morocco	931	1,621	931	1,606									99%					
50	Netherlands	D	D	D	D	D	D												
51	New Zealand	D	D	D	D	D	D												
52	Norway	91,877	90,510																
53	Peru	60,801	61,186	19,147	49,399			1,154,631	1,189,431					81%					
54	Poland	D	D	3,049	2,559	608,229	950,802												
55	Portugal	52,123	54,743	15,929	16,034	1,398,012	1,270,471							29%					
56	Romania	6,580	6,897			3,573,747	5,403,805												
57	Russia	6,957,914	6,967,940	126,068	120,003	108,738,495	93,556,140	68,640,584	59,096,004					2%					
58	Singapore	6,896	4,960			96,329	216,213												
59	Slovak Republic	32,323	26,664	2,496	1,948	145,758	122,074							7%					
60	Slovenia	D	18,058		792									4%					
61	South Africa	38,035	41,436	4,246	6,685	17,943,323	2,114,077	4,950,320	2,838,100					16%					
62	Spain	P	P	P	P	P	P	P	P										
63	Sweden	14,000																	
64	Switzerland	D	D	D	D	D	D												
65	Turkey	D	D	D	D	D	D												
66	United Kingdom	22,073	15,945	16,112	10,580									66%					
67	United States	58,755	63,033	37,876	40,658	7,809,341	6,670,502	4,497,872	2,361,191					65%					
68	D: Data not available; P: Data not provided																	<b>50%</b>	14

**NB** the 50% in box R67 refers to the percentage of all corporate tax audits that ended up with an adjustment. The figure is a rough-and-ready average of all the national averages (a full calculation, involving converting all national currencies and applying weightings, would be a far larger exercise.)

**TABLE 2: LARGE TAXPAYER AUDITS**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1	Tax Administration 2017 - Comparative Information on OECD and other Advanced and Emerging Economies - © OECD 2017																			
2	Annex A Table A.153 Verification / audit activity by segment - Large taxpayers																			
3	Version 1 - Last updated: 30-Aug-2017																			
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5																				
6	Table A.153 Verification / audit activity by segment - Large taxpayers																			
7																				
8	Details on taxpayer verification / audit actions undertaken by segment																			
9	Large taxpayers																			
10		No. of audits completed				No. of audits with tax adjustments				Additional audit assessments during FY (in thousands in local currency)				Amounts collected in FY from audit assessments (in thousands in local currency)				2014%	2015 % of ad	stments/audit
11	Country	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015					
12	Argentina	11,500	21,937	4,955	12,271	3,790,306	8,470,130	1,543,806	3,321,199										43	56
13	Australia	12,785	16,383	834	803	2,230,000	2,980,000	1,490,000	2,230,000										7	5
14	Austria	4,326	4,113	1,372	1,373	800,629	886,628												32	33
15	Belgium	D	D	D	D	D	D	D	D											
16	Brazil	2,344	1,397	2,344	1,397	105,822,147	96,478,150												100	100
17	Bulgaria	177	173	160	165	165,483	156,401												90	95
18	Canada	8,548	7,972	4,500	4,330	5,653,231	7,688,104												53	54
19	Chile	33,689	35,034	16,215	14,869	634,498,720	957,040,548												48	42
20	China (People's Republic of)	D	D	D	D	D	D													
21	Colombia	2,581	2,258	695	851	370,136	746,875												27	38
22	Costa Rica	63	55	51	44	36,465,136	195,979,657	12,800,325	4,105,535										81	80
23	Croatia	89	69	75	53	525,325	113,111	113,524	434,039										84	77
24	Cyprus	D	D	D	D	D	D													
25	Czech Republic	P	P	P	P	P	P	P	P											
26	Denmark	D	D	D	D	D	D													
27	Estonia	D	D	D	D	D	D													
28	Finland	D	D	D	D	D	D													
29	France	5,799	5,524	4,847	4,668	5,667,402	6,869,400												84	85
30	Germany	42,229	D	35,171	D	14,019,748	D													
31	Greece	857	514	D	D	2,255,658	2,010,979	300,030	344,605											
32	Hong Kong (China)	D	D	D	D	D	D													
33	Hungary	6,902	8,924	1,483	1,991	208,392,340	184,099,318	208,392,340	184,099,318										21	22
34	Iceland	D	D	D	D	D	D													
35	India	D	D	D	D	D	D													
36	Indonesia	14,788	P	14,788	P	58,142,783,629	P	26,628,877,419	P										100	
37	Ireland	D	D	D	D	D	D													
38	Israel	936	936	D	D	3,024	3,024													
39	Italy	3,118	2,740	2,977	2,584	6,250,056	4,753,769	1,559,011	1,313,280										95	94
40	Japan	P	P	P	P	P	P	P	P											
41	Korea	D	D	D	D	D	D													
42	Latvia	175	151	165	143	73,789	118,376												94	95
43	Lithuania	347	398	50	83	12,443	9,958	358	199										14	21
44	Luxembourg	D	D	D	D	D	D													
45	Malaysia	D	13,360	D	D	D	D	2,874,328	D											
46	Malta	D	D	D	D	D	D													
47	Mexico	2,617	2,700	493	283	23,422,689	46,368,913	5,243,707	2,776,768										19	10
48	Morocco	194	315	194	315	D	D	2,476,500	2,406,000										100	100
49	Netherlands	D	D	D	D	D	D													
50	New Zealand	1,231	1,176	311	276	195,590	317,732												25	23
51	Norway	23	42	18	27	D	D												78	64
52	Peru	22,740	20,549	7,991	13,311	D	D	1,424,548	1,246,783										35	65
53	Poland	D	D	D	D	D	D													
54	Portugal	1,325	1,128	340	234	370,530	416,136												26	21
55	Romania	1,246	1,167	268	298	2,629,755	2,748,578												22	26
56	Russia	6,197	2,878	6,135	2,849	142,319,895	87,521,513	113,022,065	96,604,888										99	99
57	Singapore	D	D	D	D	D	D													
58	Slovak Republic	1,579	1,155	43	33	43,246	46,769												3	3
59	Slovenia	D	D	D	D	D	D													
60	South Africa	419	295	284	253	16,981,466	15,920,823	4,873,341	2,993,263										68	86
61	Spain	P	P	P	P	P	P													
62	Sweden	282	D	D	D	D	D													
63	Switzerland	D	D	D	D	D	D													
64	Turkey	D	D	D	D	D	D													
65	United Kingdom	1,346	2,696	976	1,650	D	D	8,000,000	7,300,000										73	61
66	United States	12,256	12,119	7,843	7,680	7,225,012	5,728,079	4,290,270	2,046,102										64	63
67	D: Data not available; P: Data not provided																		57	56
68																				

**Note:** The 57 and 56 in box R67 and S67 represent a simple average of all the national percentages of large taxpayer audits that end up in an adjustment of the amounts payable.

**TABLE 3: TRANSFER PRICING AUDITS**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Tax Administration 2017 - Comparative Information on OECD and other Advanced and Emerging Economies - © OECD 2017																	
2	Annex A Table A.152 Verification / audit activity by nature - Transfer pricing interventions																	
3	Version 1 - Last updated: 30-Aug-2017																	
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5																		
6	Table A.152 Verification / audit activity by nature - Transfer pricing interventions																	
7																		
8	Details on taxpayer verification / audit actions undertaken by nature																	
9	Transfer pricing interventions																	
10	No. of audits completed		No. of audits with tax adjustments		Additional audit assessments during FY (in thousands in local currency)		Amounts collected in FY from audit assessments (in thousands in local currency)											
11	Country	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2015%		
12	Argentina	367	567	95	74	1,279,694	1,952,965	81,037	110,391							13		
13	Australia	D	D	D	D	D	D	D	D	D	D	D	D	D	D			
14	Austria	D	D	D	D	D	D	D	D	D	D	D	D	D	D			
15	Belgium	438	495	129	222	D	D	D	D	D	D	D	D	D	D	45		
16	Brazil	61	21	61	21	3,866,958	1,353,641	D	D	D	D	D	D	D	D	100		
17	Bulgaria	D	D	D	D	D	D	D	D	D	D	D	D	D	D			
18	Canada	D	D	D	D	D	D	D	D	D	D	D	D	D	D			
19	Chile	60	53	15	2	12,675,558	132,737,083	D	D	D	D	D	D	D	D	4		
20	China (People's Republic of)	D	D	D	D	D	D	D	D	D	D	D	D	D	D			
21	Colombia	135	78	40	28	0	0	22,942,317	6,642,704							36		
22	Costa Rica	1	2	1	2	366,020	361,917	366,020	361,917							100		
23	Croatia	2	4	2	4	11,807	6,015	0	103							100		
24	Cyprus	D	0	D	0	D	0	D	0									
25	Czech Republic	P	P	P	P	P	P	P	P									
26	Denmark	150	140	76	63	20,000,000	5,900,000	D	D							45		
27	Estonia	10	4	3	2	3,170,884	343,820	3,170,884	343,820							50		
28	Finland	D	D	D	D	D	D	D	D									
29	France	D	D	390	339	3,589,196	2,828,276	D	D									
30	Germany	D	D	D	D	D	D	D	D									
31	Greece	D	142	D	37	D	28,614	D	D							26		
32	Hong Kong (China)	D	D	D	D	D	D	D	D									
33	Hungary	1,122	942	782	770	31,534,380	65,755,559	31,534,380	65,755,559							82		
34	Iceland	D	D	D	D	D	D	D	D									
35	India	D	D	D	D	D	D	D	D									
36	Indonesia	D	P	D	P	D	P	D	P									
37	Ireland	D	D	D	D	D	D	D	D									
38	Israel	D	D	D	D	D	D	D	D									
39	Italy	D	D	D	D	D	D	D	D									
40	Japan	P	P	170	240	P	P	P	P									
41	Korea	D	D	D	D	D	D	D	D									
42	Latvia	31	16	24	15	2,131	3,726	D	D							94		
43	Lithuania	54	67	38	35	998	248	D	D							52		
44	Luxembourg	D	D	D	D	D	D	D	D									
45	Malaysia	160	215	D	D	156,600	110,789	D	93,691									
46	Malta	D	D	D	D	D	D	D	D									
47	Mexico	D	D	D	D	D	D	D	D									
48	Morocco	D	D	D	D	D	D	D	D									
49	Netherlands	D	D	D	D	D	D	D	D									
50	New Zealand	D	D	D	D	D	D	D	D									
51	Norway	138	99	124	83	D	D	D	D							84		
52	Peru	3	7	2	5	3,000	14,000	3,000	7,000							71		
53	Poland	107	134	20	21	828,625	28,871	D	D							16		
54	Portugal	48	54	5	6	17,261	3,995	D	D							11		
55	Romania	130	183	D	P	28,000	192,000	D	D									
56	Russia	D	D	D	D	D	D	D	D									
57	Singapore	D	D	D	D	D	D	D	D									
58	Slovak Republic	18	32	8	22	21,456	12,056	D	D							69		
59	Slovenia	7	13	5	7	5,160	21,807	4,870	21,807							54		
60	South Africa	8	7	7	7	4,506,890	1,239,336	2,353,776	1,207,032							100		
61	Spain	P	P	P	P	P	P	P	P									
62	Sweden	D	D	D	D	D	D	D	D									
63	Switzerland	250	250	D	D	D	D	D	D									
64	Turkey	D	D	D	D	D	D	D	D									
65	United Kingdom	D	D	D	D	D	D	D	D									
66	United States	D	D	D	D	D	D	D	D									
67	D: Data not available; P: Data not provided																	
68																		

This figure shows that 58 percent of all transfer pricing audits ended up with adjustments. (Again, a simple average of the national averages.)

**TABLE 4: COMPREHENSIVE AUDITS**

Tax Administration 2017 - Comparative Information on OECD and other Advanced and Emerging Economies - © OECD 2017																										
Annex A Table A.146 Verification / audit activity by intervention type - Comprehensive audits																										
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Table A.146 Verification / audit activity by intervention type - Comprehensive audits																										
Details on taxpayer verification / audit actions undertaken by intervention type																										
Comprehensive audits																										
Country	No. of audits completed		No. of audits with tax adjustments		Additional audit assessments during FY (in thousands in local currency)		Amounts collected in FY from audit assessments (in thousands in local currency)		Ave. time taken per audit (hours)		Ave. audit duration (days)		2014%	2015												
	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015														
Argentina	2,605	2,669	2,226	2,348	7,418,673	7,418,673	1,093,807	1,563,095	129	160	434	461	85	88												
Australia	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
Austria	28,149	30,066	18,944	21,507	1,333,753	1,592,622	D	D	49	50	106	102	67	72												
Belgium	119,384	90,150	63,466	48,533	D	D	D	D	D	D	D	D	53	54												
Brazil	14,298	6,863	12,395	5,398	139,474,300	118,036,050	D	D	179	234	22	29	87	79												
Bulgaria	4,036	3,362	3,838	3,199	930,353	675,090	D	D	D	D	322	215	208	95												
Canada	28,613	23,655	18,999	14,918	4,449,515	6,246,089	D	D	135	177	266	341	66	63												
Chile	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
China (People's Republic of)	153,435	123,647	150,084	116,429	67,968,000	84,256,000	D	D	480	480	60	60	98	94												
Colombia	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
Costa Rica	659	423	464	356	61,796,735	228,503,468	22,896,545	7,313,559	154	310	23	46	70	84												
Croatia	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
Cyprus	522	399	413	319	36,023	17,513	D	D	D	D	D	D	79	80												
Czech Republic	37,123	27,447	D	D	D	D	9,614,461	15,721,315	D	D	D	D	D	D												
Denmark	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
Estonia	13	10	9	9	3,307,704	550,782	3,081,969	103,891	D	D	349	417	69	90												
Finland	P	P	P	P	P	P	D	D	D	D	D	D	D	D												
France	44,047	42,918	37,044	36,321	9,370,918	10,900,074	D	D	D	D	117	121	84	85												
Germany	2,004,400	D	159,820	D	17,909,401	D	D	D	D	D	D	D	8	D												
Greece	2,638	3,083	D	D	2,722,689	2,966,659	D	246,179	D	D	D	D	D	D												
Hong Kong (China)	1,802	1,803	1,677	1,674	2,539,950	2,533,100	2,158,710	2,861,430	2,378	2,247	270	255	93	93												
Hungary	49,865	48,204	32,153	30,997	1,104,072,869	1,219,269,951	1,104,072,869	1,219,269,951	42	44	5	5	64	64												
Iceland	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
India	177,367	259,249	D	D	D	D	D	D	D	D	D	D	D	D												
Indonesia	26,312	P	26,312	P	30,229,741,008	P	18,731,349,802	P	1,960	P	245	P	100	P												
Ireland	4,977	4,330	3,266	2,990	228,619	230,385	228,619	230,385	1,241	1,589	259	329	66	69												
Israel	74,207	79,363	46,424	47,730	12,522	10,856	D	D	D	D	D	D	63	60												
Italy	72,264	70,701	71,001	69,685	25,980,237	24,248,527	2,211,053	1,992,246	26	24	4	3	98	99												
Japan	P	P	P	P	P	P	P	P	P	P	P	P	P	P												
Korea	17,033	17,003	D	D	8,297,222,898	7,265,787,329	D	D	D	D	D	D	D	D												
Latvia	940	767	899	733	151,701	173,569	D	D	264	264	88	93	96	96												
Lithuania	40	39	37	37	14,584	3,758	433	150	288	352	36	44	93	95												
Luxembourg	42	44	D	D	D	D	D	D	D	D	D	D	D	D												
Malaysia	40,216	37,305	D	D	1,092,144	3,972,424	D	D	D	D	120	120	D	D												
Malta	D	288	D	176	D	170,000	D	45,015	D	180	D	22	61	D												
Mexico	7,377	5,260	4,255	2,756	71,318,842	120,306,369	8,560,581	6,452,488	2,472	3,056	309	382	58	52												
Morocco	1,110	1,393	1,110	1,393	D	D	3,813,800	3,258,400	450	375	60	50	100	100												
Netherlands	38,300	26,300	D	D	D	D	D	D	D	D	D	D	D	D												
New Zealand	1,060	783	868	644	512,717	411,404	D	D	189	232	658	672	82	82												
Norway	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
Peru	257	332	198	325	D	D	124,141	83,489	241	158	30	20	77	98												
Poland	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
Portugal	6,599	6,326	6,438	6,229	691,690	768,846	D	D	169	169	21	21	98	98												
Romania	8,152	4,988	7,826	4,838	13,991,060	18,841,578	D	D	D	D	D	46	96	97												
Russia	33,022	26,321	32,626	26,059	273,826,419	248,963,455	D	D	D	D	141	147	99	99												
Singapore	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
Slovak Republic	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
Slovenia	68	38	56	31	D	D	D	D	D	D	46	31	D	D												
South Africa	2,441	2,065	1,458	1,719	5,282,963	7,414,277	1,632,446	2,115,983	D	D	D	D	60	83												
Spain	29,561	29,275	D	D	5,279,150	7,630,160	P	P	D	D	D	P	P	P												
Sweden	282	D	D	D	D	D	D	D	D	D	D	D	D	D												
Switzerland	D	D	D	D	D	D	D	D	D	P	P	P	P	P												
Turkey	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
United Kingdom	D	D	D	D	D	D	D	D	178	144	D	D	D	D												
United States	238,629	224,430	197,405	185,472	13,780,895	11,979,180	7,250,375	4,363,637	46	46	356	343	83	83												

This showed that 79 percent and 83 percent of comprehensive audits in 2014 and 2015 respectively – that is, in-depth audits typically lasting a year or more -- ended up with tax adjustments (again,

