





**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																		
4	Disclaimer: <a href="http://oe.cd/disclaimer">http://oe.cd/disclaimer</a>																		
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					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										
14	Austria	D	D	D	D	D	D	D	D										
15	Belgium	438	495	129	222	D	D	D	D					45					
16	Brazil	61	21	61	21	3,866,958	1,353,641	D	D					100					
17	Bulgaria	D	D	D	D	D	D	D	D										
18	Canada	D	D	D	D	D	D	D	D										
19	Chile	60	53	15	2	12,675,558	132,737,083	D	D					4					
20	China (People's Republic of)	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														
12 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												
13 Australia	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
14 Austria	28,149	30,066	18,944	21,507	1,333,753	1,592,622	D	D	49	50	106	102	67	72												
15 Belgium	119,384	90,150	63,466	48,533	D	D	D	D	D	D	D	D	53	54												
16 Brazil	14,298	6,863	12,395	5,398	139,474,300	118,036,050	D	D	179	234	22	29	87	79												
17 Bulgaria	4,036	3,362	3,838	3,199	930,353	675,090	D	D	D	D	322	215	208	95												
18 Canada	28,613	23,655	18,999	14,918	4,449,515	6,246,089	D	D	135	177	266	341	66	63												
19 Chile	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
20 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												
21 Colombia	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
22 Costa Rica	659	423	464	356	61,796,735	228,503,468	22,896,545	7,313,559	154	310	23	46	70	84												
23 Croatia	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
24 Cyprus	522	399	413	319	36,023	17,513	D	D	D	D	D	D	79	80												
25 Czech Republic	37,123	27,447	D	D	D	D	9,614,461	15,721,315	D	D	D	D	D	D												
26 Denmark	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
27 Estonia	13	10	9	9	3,307,704	550,782	3,081,969	103,891	D	D	349	417	69	90												
28 Finland	P	P	P	P	P	P	D	D	D	D	D	D	D	D												
29 France	44,047	42,918	37,044	36,321	9,370,918	10,900,074	D	D	D	D	117	121	84	85												
30 Germany	2,004,400	D	159,820	D	17,909,401	D	D	D	D	D	D	D	8	D												
31 Greece	2,638	3,083	D	D	2,722,689	2,966,659	D	246,179	D	D	D	D	D	D												
32 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												
33 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												
34 Iceland	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
35 India	177,367	259,249	D	D	D	D	D	D	D	D	D	D	D	D												
36 Indonesia	26,312	D	26,312	D	30,229,741,008	D	18,731,349,802	D	1,960	P	245	P	100	D												
37 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												
38 Israel	74,207	79,363	46,424	47,730	12,522	10,856	D	D	D	D	D	D	63	60												
39 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												
40 Japan	P	P	P	P	P	P	P	P	P	P	P	P	P	P												
41 Korea	17,033	17,003	D	D	8,297,222,898	7,265,787,329	D	D	D	D	D	D	D	D												
42 Latvia	940	767	899	733	151,701	173,569	D	D	264	264	88	93	96	96												
43 Lithuania	40	39	37	37	14,584	3,758	433	150	288	352	36	44	93	95												
44 Luxembourg	42	44	D	D	D	D	D	D	D	D	D	D	D	D												
45 Malaysia	40,216	37,305	D	D	1,092,144	3,972,424	D	D	D	D	120	120	D	D												
46 Malta	D	288	D	176	D	170,000	D	45,015	D	180	D	22	61	D												
47 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												
48 Morocco	1,110	1,393	1,110	1,393	D	D	3,813,800	3,258,400	450	375	60	50	100	100												
49 Netherlands	38,300	26,300	D	D	D	D	D	D	D	D	D	D	D	D												
50 New Zealand	1,060	783	868	644	512,717	411,404	D	D	189	232	658	672	82	82												
51 Norway	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
52 Peru	257	332	198	325	D	D	124,141	83,489	241	158	30	20	77	98												
53 Poland	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
54 Portugal	6,599	6,326	6,438	6,229	691,690	768,846	D	D	169	169	21	21	98	98												
55 Romania	8,152	4,988	7,826	4,838	13,991,060	18,841,578	D	D	D	D	D	46	96	97												
56 Russia	33,022	26,321	32,626	26,059	273,826,419	248,963,455	D	D	D	D	141	147	99	99												
57 Singapore	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
58 Slovak Republic	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
59 Slovenia	68	38	56	31	D	D	D	D	D	D	46	31	D	D												
60 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												
61 Spain	29,561	29,275	D	D	5,279,150	7,630,160	D	D	D	D	D	D	D	D												
62 Sweden	282	D	D	D	D	D	D	D	D	D	D	D	D	D												
63 Switzerland	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
64 Turkey	D	D	D	D	D	D	D	D	D	D	D	D	D	D												
65 United Kingdom	D	D	D	D	D	D	D	D	178	144	D	D	D	D												
66 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												
67	D: Data not available; P: Data not provided													79	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,

**TABLE 5: AUDIT ADJUSTMENTS AS % OF ALL CORPORATE INCOME TAX REVENUE**

	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.17 Verification / audit - Additional revenue assessed and collected																	
3	Version 1 - Last updated: 30-Aug-2017																	
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5																		
6	Table A.17 Verification / audit - Additional revenue assessed and collected																	
7																		
8	Based on tables		A.28 and A.159				A.28 and A.160				A.28 and A.159				A.28 and A.160			
9			Additional revenue assessed by								Additional revenue collected by							
10			CIT audits as a percent of total CIT revenue collected				PIT audits as a percent of total PIT revenue collected				CIT audits as a percent of total CIT revenue collected				PIT audits as a percent of total PIT revenue collected			
11	Country		2014		2015		2014		2015		2014		2015		2014		2015	
12	Argentina		3.6	2.7	0.7	0.8	1.0	9.3	0.5	0.5								
13	Australia		2.0	3.2	3.9	3.2	1.4	2.2	2.2	2.1								
14	Austria		D	D	D	D	D	D	D	D								
15	Belgium		D	D	D	D	D	D	D	D								
16	Brazil		47.6	42.6	11.9	14.5	D	D	D	D								
17	Bulgaria		22.1	18.3	1.5	0.8	D	D	D	D								
18	Canada		12.2	15.0	0.7	0.6	D	D	D	D								
19	Chile		6.7	7.2	2.0	3.4	D	D	D	D								
20	China (People's Republic of)		D	D	D	D	D	D	D	D								
21	Colombia		0.8	1.8	1.9	1.9	D	D	D	D								
22	Costa Rica		D	D	D	D	0.0	0.3	0.4	2.7								
23	Croatia		D	D	D	D	7.5	2.2	2.4	3.6								
24	Cyprus		1.9	0.7	1.7	1.8	D	D	D	D								
25	Czech Republic		0.7	1.2	0.1	0.1	D	D	D	D								
26	Denmark		D	D	D	D	3.8	0.2	0.3	0.4								
27	Estonia		D	D	D	D	D	D	D	D								
28	Finland		D	D	D	D	D	D	D	D								
29	France		10.8	14.4	3.3	3.9	D	D	D	D								
30	Germany		D	D	D	D	6.4	D	1.4	D								
31	Greece		D	D	D	D	D	D	D	D								
32	Hong Kong (China)		1.7	1.6	1.4	1.0	1.0	1.5	1.5	1.1								
33	Hungary		5.0	6.2	2.6	3.3	5.0	6.2	2.6	3.3								
34	Iceland		D	D	D	D	D	D	D	D								
35	India		D	D	D	D	D	D	D	D								
36	Indonesia		17.3	P	1.8	P	9.4	P	0.9	P								
37	Ireland		0.6	0.4	0.6	0.3	D	D	D	D								
38	Israel		D	D	D	D	D	D	D	D								
39	Italy		63.2	49.3	6.6	5.5	9.2	7.1	1.3	1.4								
40	Japan		1.5	1.5	0.7	0.6	P	P	P	P								
41	Korea		D	D	D	D	D	D	D	D								
42	Latvia		5.4	7.5	0.4	0.3	D	D	D	D								
43	Lithuania		4.2	2.8	1.4	2.1	0.2	0.2	0.1	0.1								
44	Luxembourg		D	D	D	D	D	D	D	D								
45	Malaysia		2.4	9.6	9.0	8.2	D	6.5	D	10.8								
46	Malta		D	18.5	D	25.2	D	D	D	D								
47	Mexico		16.4	18.9	2.0	2.3	3.5	1.6	0.1	0.1								
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		D	D	D	D	D	D	D	D								
52	Peru		D	D	D	D	4.1	5.2	8.4	3.3								
53	Poland		2.0	2.9	1.0	0.8	D	D	D	D								
54	Portugal		28.6	22.5	1.1	1.2	D	D	D	D								
55	Romania		29.3	39.2	P	P	D	D	P	P								
56	Russia		4.6	3.6	0.2	0.2	2.9	2.3	0.1	0.1								
57	Singapore		0.7	1.5	0.7	0.5	D	D	D	D								
58	Slovak Republic		7.5	4.6	0.5	0.4	D	D	D	D								
59	Slovenia		D	D	D	D	D	D	D	D								
60	South Africa		10.0	1.1	1.0	5.1	2.8	1.5	0.3	0.2								
61	Spain		P	P	P	P	P	P	P	P								
62	Sweden		D	D	D	D	D	D	D	D								
63	Switzerland		D	D	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		2.5	2.0	1.1	1.0	1.4	0.7	0.3	0.2								
67	D: Data not available; P: Data not provided			10.7														
68				28														

Box D67 produces the 11 percent figure, which is the adjustments as a percentage of total corporate income tax revenues. (Again, this is merely a simple average of national percentages, not weighted or currency-adjusted.)