TABLE 1: CORPORATE TAX AUDITS

	A	в с	D E	F G	H I	J	K	L M	N O	P	Q	R	S
ŀ	Tax Administration 2017 - (a Economiae - (
	Annex A					pe – Corporate			9 OECD 2017				
	Annex A Version 1 - Last updated: 3		verilication /	audit activit	y by tax ty	pe – Corporate	incor	ne tax					
	Disclaimer: http://oe.cd/disc												
ď	Discialiner. http://de.cu/dis	<u>ulaii i lei</u>											
١.	Table A 150 Verification / and	t antivity by t	t Carn	arata inaami	a tau								
H	Table A.159 Verification / aud	t activity by ta	ax type - Corp	orate income	e tax								
H				D-4-7-	- 1	verification / audit a	- 47	de de de le ce de le ce			_		
H				Details o	n taxpayer v				x type		_		
H						Corporate incom	ie tax		American collected	i- FV (_		
									Amounts collected				
				No. of audit		Additional audit as			assessments (in t		' I		
Η.		No. of audit		adjustr		(in thousands	in loc		curre		2045		
	Country	2014	2015	2014	2015	2014		2015	2014	2015	2015	tax adj aud	ts/total a
-	Argentina	7,394	8,359	5,329	6,079	4,839,281		5,316,278	1,304,010	18,010,553		73%	
	Australia	1,721	5,261	60	162	1,590,000		2,500,000	1,088,000	1,700,000		3%	
ŀ	Austria	D	D	D	D		D	D	D		D	Ī	
Ī	Belgium	62,171	62,786	36,629	34,276		D	D	D		D	55%	
ı	Brazil	11,381	6,856	10,097	6,058	84,485,967		71,625,910	D		D	88%	
	Bulgaria	3,919	3,408	3.629	3,164	350,882		323,993	D		D	93%	
	Canada	20,404	19,473	11,842	11,204	6,093,133		8,276,932	D		D	58%	
	Chile	132,996							D		D		
			251,055	70,159	71,120	480,438,195		676,047,664			_	28%	
	China (People's Republic of)	D 505	D	D	D		D	D	D		D		
4	Colombia	8,585	7,903	3,271	3,470	393,232,000		896,874,000	D		D	44%	
1	Costa Rica	237	1,834	107	593		D	D	165,792	1,984,253		32%	
1	Croatia	860	558	D	D		D	D	423,104	134,908			
(Cyprus	100	80	98	80	12,307		4,602	D		D	100%	
	Czech Republic	6,025	4,396	2,607	2,145	1,013,013		1,761,077	D		D	49%	
	Denmark	7,150	6,879	3,408	3,127		D	D	2,689,000	148.000		45%	
ų.	Estonia	7,150 D	0,019 D	3,400 D	3,121 D		D	D	2,009,000 D	140,000	D	70/0	
4											_		
	Finland	D	D	D	D		D	D	D		D		
-	France	D	D	84,763	80,519	3,809,367		4,836,987	D		D		
(Germany	D	D	D	D		D	D	4,572,809		D		
1	Greece	D	D	D	D		D	D	D		D		
	Hong Kong (China)	7,299	7,354	991	1,026	2,006,538		2,143,736	1,146,451	2,031,263		14%	
-	Hungary	2,589	2,805	2,333	2,437	19.543.596		34.217.701	19,543,596	34,217,701		87%	
-	Iceland	D	D,000	D,000	D, 107	,,	D	D	D	01,217,701	D	01 70	
	India	D			D		D	D			D		
4			D				U		D				
ų.	Indonesia	20,341	P	20,341	P	25,698,864,546		P	14,009,505,020		Р		
Ľ	Ireland	1,131	1,151	561	524	30,030		30,840	D		D	46%	
ı	Israel	D	D	D	D		D	D	D		D		
ı	Italy	D	D	D	D	16,884,080		13,572,997	2,456,209	1,951,508			
,	Japan	91,000	95,000	66,000	70,000	159,100,000		170,700,000	P		Р	74%	
ı	Korea	5,443	5,577	D	D		D	D	D		D		
н	Latvia	793	654	485	409	19,244		28,829	D		D	63%	
-	Lithuania	, 55 D		405 D				16,131	1,087	957		0376	
			D		D		_			957	-		
ŀ	Luxembourg	D	D	D	D		D	D	D		D		
þ	Luxembourg	D	D	D	D		D	D	D		D		
	Malaysia	98,615			D					E 050 450			
	,		138,203	D		_,,		7,783,694	D	5,259,150		0011	
	Malta	D	923	D	335		D	104,400	D		D	36%	
	Mexico	70,059	33,876	38,485	17,907	79,771,192		121,530,622	16,826,825	10,176,561		53%	
	Morocco	931	1,621	931	1,606		D	D	D		D	99%	
1	Netherlands	D	D	D	D		D	D	D		D		
į	New Zealand	D	D	D	D		D	D	D		D		
	Norway	91,877	90.510	D	D		D	D	D		D		
-	Peru	60,801	61,186	19,147	49,399		D	D	1,154,631	1,189,431	-	81%	
		00,001 D					U			1,109,431	р	0176	
1	Poland		D 54.740	3,049	2,559	608,229		950,802	D		D	0011	
•	Portugal	52,123	54,743	15,929	16,034	1,398,012		1,270,471	D		D	29%	
	Romania	6,580	6,897	P	P	3,573,747		5,403,805	D		D		
	Russia	6,957,914	6,967,940	126,068	120,003	108,738,495		93,556,140	68,640,584	59,096,004		2%	
1	Singapore	6,896	4,960	D	D	96,329		216,213	D		D		
	Slovak Republic	32,323	26,664	2,496	1,948	145,758		122,074	D		D	7%	
	Slovenia	D		D,100	792		D	D	D		D	4%	
	South Africa	38,035	41,436	4,246	6,685	17,943,323		2,114,077	4,950,320	2,838,100		16%	
												10%	
	Spain	P		P	P		P	P	P		P		
	Sweden	14,000	D	D	D		D	D	D		D		
	Switzerland	D	D	D	D		D	D	D		D		
J	Turkey	D	D	D	D		D	D	D		D		
	United Kingdom	22,073	15,945	16,112	10,580		D	D	D		D	66%	
		58,755	63,033	37,876	40,658	7,809,341		6,670,502	4,497,872	2,361,191		65%	
	United States												
ı	United States D: Data not available; P: Data		03,033	31,010	40,000	7,003,341		0,070,302	4,407,072	2,001,101		50%	

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

4	A	В	С	D E	F	B H I	J K	L M	N O	P Q	R	S	Т
1	Tax Administration 2017 - 0	omparat	ive Ir	formation	on OECD	and other Ad	vanced and Emerg	ing Economies -	© OECD 2017				
2	Annex A						egment - Large t						
3	Version 1 - Last updated: 3		17										
4	Disclaimer: http://oe.cd/disc	laimer											
5													
6	Table A.153 Verification / aud	t activity	Dy se	gment - La	arge taxpay	ers							
7					Detail	le on taynaver	verification / audit acti	one undertaken hv	eagment				
9					Detail	is oil taxpayor t	Large taxpayers		aoginoni				
									Amounts collected	in FY from audit			
					No. of au	dits with tax	Additional audit ass	essments during	assessments (in th				
10		No. of au	udits o	completed	adju	stments	FY (in thousands in	local currency)	curren	icy)			
	Country	2014		2015	2014	2015	2014	2015	2014	2015	2014%	2015 % of adi	stments/au
	Argentina	11,500		21,937	4,955	12,271	3,790,306	8,470,130	1,543,806	3,321,199	43	56	
	Australia	12,785		16,383	834	803	2,230,000	2,980,000	1,490,000	2,230,000	7	5	
	Austria	4,326		4,113	1,372	1,373	800,629	886,628	D	D	32	33	
	Belgium		D	D			D	D	D	D			
	Brazil	2,344		1,397	2,344	1,397	105,822,147	96,478,150	D	D	100	100	
	Bulgaria	177		173	160	165	165,483	156,401	D	D	90	95	
	Canada	8,548		7,972	4,500	4,330	5,653,231	7,688,104	D	D	53	54	
	Chile	33,689		35,034	16,215	14,869	634,498,720	957,040,548	D	D	48	42	
	China (People's Republic of)		D	D		_	D	D	D	D			
	Colombia	2,581		2,258	695	851	370,136	746,875	D	D	27	38	
_	Costa Rica	63		55	51	44	36,465,136	195,979,657	12,800,325	4,105,535	81	80	
	Croatia	89		69	75	53	525,325	113,111	113,524	434,039	84	77	
	Cyprus		D	D		-	D	D	D	D			
	Czech Republic		P	P	F		P	P	P	P			
-	Denmark		D	D			D	D	D	D			
	Estonia		D	D			D	D	D	D			
	Finland		D	D			D	D	D	D			
-	France	5,799		5,524	4,847	4,668	5,667,402	6,869,400	D	D	84	85	
08	Germany	42,229		D	35,171	D	14,019,748	D	D	D			
1	Greece	857	D	514			2,255,658	2,010,979	300,030	344,605			
32	Hong Kong (China)		D	D	4 400		D	D	D	D			
33	Hungary Iceland	6,902	D	8,924	1,483	1,991	208,392,340 D	184,099,318	208,392,340	184,099,318	21	22	
34	India		D	D D		_	D	D D	D D	D			
35 36	Indonesia	14,788	U	P		P	58,142,783,629	P	26,628,877,419	D P	100		
37	Ireland		D	D	14,788		56,142,763,629 D	D	20,020,077,419 D	D	100		
	Israel	936	U	936			3,024	3,024	D	D			
	Italy	3,118		2.740	2.977	2.584	6.250.056	4,753,769	1,559,011	1.313.280	95	94	
	Japan		Р	2,740 P	2,511		0,200,000 P	4,735,765 P	1,555,011 P	P	50	34	
	Korea		D	D			D	D	D	D			
	Latvia	175		151	165	143	73,789	118,376	D	D	94	95	
	Lithuania	347		398	50	83	12,443	9,958	358	199	14	21	
-	Luxembourg		D	D			D.	D	D	D			
	1												
	Malaysia			13,360	D		D	2,874,328	D	D			
6	Malta		D	D	D		D	D	D	D			
	Mexico	2,617		2,700	493	283	23,422,689	46,368,913	5,243,707	2,776,768	19	10	
8	Morocco	194		315	194	315	D	D	2,476,500	2,406,000	100	100	
9	Netherlands		D	D	D		D	D	D	D			
0	New Zealand	1,231		1,176	311	276	195,590	317,732	D	D	25	23	
	Norway	23		42	18	27	D	D	D	D	78	64	
52	Peru	22,740		20,549	7,991	13,311	D	D	1,424,548	1,246,783	35	65	
	Poland		D	D	D		D	D	D	D			
	Portugal	1,325		1,128	340	234	370,530	416,136	D	D	26	21	
-	Romania	1,246		1,167	268	298	2,629,755	2,748,578	P	D	22	26	
-	Russia	6,197		2,878	6,135	2,849	142,319,895	87,521,513	113,022,065	96,604,888	99	99	
	Singapore		D	D	D		D	D	D	D			
-	Slovak Republic	1,579		1,155	43	33	43,246	46,769	D	D	3	3	
-	Slovenia		D	D	D		D	D	D	D			
-	South Africa	419		295	284	253	16,981,466	15,920,823	4,873,341	2,993,263	68	86	
	Spain		Р	Р	P	P	P	P	P	P			
	Sweden	282		D	D		D	D	D	D			
3	Switzerland		D	D	D		D	D	D	D			
4	Turkey		D	D	D		D	D	D	D			
5	United Kingdom	1,346		2,696	976	1,650	D	D	8,000,000	7,300,000	73	61	
6	United States	12,256		12,119	7,843	7,680	7,225,012	5,728,079	4,290,270	2,046,102	64	63	
	D: Data not available; P: Data r	la									57	56	

<u>Note:</u> 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	ВС	D E	F G			K	L M	N O	P Q	R
	Tax Administration 2017 -	Comparative	Information	on OECD a	nd other A	dvanced and	d Emer	ing Econo	mies - © OECI	D 2017	
	Annex A	Table A.152	Verificatio	n / audit act	ivity by na	ture - Trans	fer pri	ing interve	entions		
	Version 1 - Last updated: 3				, ,			•			
	Disclaimer: http://oe.cd/disc										
	Disolatifior: Hap://oc.ba/alo	- I									
	Table A.152 Verification / audit	otivity by natur	o Transfer n	ricina interver	tions						
-	Table A. 152 Verification / audit a	Cuvity by natur	e - Transier p	ricing interver	ilions		_				
_				D-4-3 4				4-1			
				Details on ta		cation / audit act fer pricing interv		ertaken by nati	ure .		
					Halis	iter pricing interv	enuons		A mounte collecte	ed in FY from audit	
				No of confidence		A deficiency and					
				No. of audits		Additional audi			,	thousands in local	
0		No. of audits		adjustm		FY (in thousar	nds in loc			ency)	
1	Country	2014	2015	2014	2015	2014		2015	2014	2015	2015%
2	Argentina	367	567	95	74	1,279,694	1	1,952,965	81,037	110,391	13
3	Australia	D	D	D	D	[)	D	D	D	
1	Austria	D	D	D	D	[)	D	D	D	
	Belgium	438	495	129	222			D	D	D	45
	Brazil	61	21	61	21	3,866,958		1,353,641	D	D	100
7	Bulgaria	D	D	D	D	[)	D	D	D	
3	Canada	D	D	D	D	[)	D	D	D	
9	Chile	60	53	15	2	12,675,558	132	2,737,083	D	D	4
	China (People's Republic of)	D	D	D	D	[D	D	D	
	Colombia	135	78	40	28	0		0	22,942,317	6,642,704	36
-											
-	Costa Rica	1	2	1	2	366,020		361,917	366,020	361,917	100
	Croatia	2	4	2	4	11,807		6,015	0	103	100
4	Cyprus	D	0	D	0)	0	D	0	
5	Czech Republic	P	Р	P	P	F	0	Р	P	P	
	Denmark	150	140	76	63	20,000,000		5.900.000	D	D	45
	Estonia	10	4	3	2	3,170,884		343,820	3,170,884	343,820	50
-			-								
-	Finland	D	D	D	D	[D	D	D	
9	France	D	D	390	339	3,589,196	2	2,828,276	D	D	
0	Germany	D	D	D	D	[)	D	D	D	
1	Greece	D	142	D	37	[)	28,614	D	D	26
2	Hong Kong (China)	D	D	D	D)	D	D	D	
	Hungary	1,122	942	782	770	31,534,380		5,755,559	31,534,380	65,755,559	82
		-									02
•	Iceland	D	D	D	D	[D	D	D	
-	India	D	D	D	D	[D	D	D	
6	Indonesia	D	P	D	Р	[)	Р	D	P	
7	Ireland	D	D	D	D	[)	D	D	D	
8	Israel	D	D	D	D)	D	D	D	
	Italy	D	D	D	D			D	D	D	
	Japan	P	P	170		F		P	P	P	
					240	-					
	Korea	D	D	D	D	[ו	D	D	D	
2	Latvia	31	16	24	15	2,131		3,726	D	D	94
3	Lithuania	54	67	38	35	998		248	D	D	52
1	Luxembourg	D	D	D	D	1)	D	D	D	
	Malaysia	160	215	D	D	156,600		110,789	D	93,691	
							n				
	Malta	D	D	D	D		D	D	D	D	
	Mexico	D	D	D	D		D	D	D	D	
8	Morocco	D	D	D	D		D	D	D	D	
9	Netherlands	D	D	D	D	1	D	D	D	D	
	New Zealand	D	D	D	D		D	D	D	D	
	Norway	138	99	124	83		D	D	D	D	84
	Peru	3	7	2	5	3,000		14,000	3,000	7,000	7
	Poland	107	134	20	21	828,625		28,871	D	D	16
4	Portugal	48	54	5	6	17,261		3,995	D	D	11
5	Romania	130	183	D	P	28,000		192,000	D	D	
	Russia	D	D	D	D		D	D	D	D	
	Singapore	D	D	D	D		D	D	D	D	
	* 1										
	Slovak Republic	18	32	8	22	21,456		12,056	D	D	69
	Slovenia	7	13	5	7	5,160		21,807	4,870	21,807	54
)	South Africa	8	7	7	7	4,506,890		1,239,336	2,353,776	1,207,032	100
1	Spain	P	Р	P	Р		Р	Р	Р	Р	
	Sweden	D	D	D	D		D	D	D	D	
	Switzerland	250	250	D	D		D	D	D	D	
	Turkey	D	D	D	D		D	D	D	D	
	United Kingdom	D	D	D	D		D	D	D	D	
6	United States	D	D	D	D		D	D	D	D	
4	D: Data not available; P: Data not	provided									

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

A	B C	D E	F G	H I	J K	L M	N C	P Q	R S	T U	V W	X Y	Z	AA
Tax Administration 2017	Comparative In	formation on		er Advanced	and Emerging Ec	onomies - © OF	D 2017							
Annex A					ype - Comprehensi		JD 2017							
Version 1 - Last updated		onication / at	Juli activity by i	itterverition t	ype - complements	ive audits								
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Discialities, http://de.du/u	id Cidillinos													
Table A.146 Verification / aud	t activity by interv	ntion type - Co	morehensive aud	ite .										
Table A. 140 Verification / audi	t activity by miterve	ntion type - Co	inprenensive auu	ILD .										
					Details on taxpava	r verification / audit s	ctions undertaken by	intervention type						
					Domino on aspayo	Compreher		morromen gpc						
						Comprehen		d in FY from audit						
					Additional audit asse	ssments during FY	assessments (in t							
	No. of audits	completed	No. of audits with t	ax adjustments	(in thousands in		cum		Ave. time taken pe	r audit (hours)	Ave. audit du	ation (days)		
Country	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014	2015	2014%	
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	_
Australia	D.	2,000 D	D D	2,040 D	7,410,073 D	7,410,073 D	1,053,007 D		D D	D	D D	D	0.5	
	28.149													
Austria		30,066	18,944	21,507	1,333,753	1,592,622	D	D	49	50	106	102	67	
Belgium	119,384	90,150	63,466	48,533	D	D	D		D	D	D	D	53	
Brazil	14,298	6,863	12,395	5,398	139,474,300	118,036,050	D	D	179	234	22	29	87	
Bulgaria	4,038	3,362	3,838	3,199	930,353	675,090	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	
Chile	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		480	480	60	60	98	
Colombia	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	
Croatia	D	923 D	904 D	330 D	01,790,735 D	220,303,466 D	22,090,343 D		D D	310 D	23 D	40 D	7.0	
	522	-	413				D		D		1-1		70	
Cyprus	37,123	399		319	36,023	17,513		D		D	D	D	79	
Czech Republic		27,447	D	D	D	D	9,614,461	15,721,315	D	D	D	D		
Denmark	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	
Finland	P	P	P	P	P	P	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	
Germany	2,004,400	D	159,820	D	17,909,401	D	D	D	D	D	D	D	8	
Greece	2,638	3,083	D	D	2,722,689	2,966,659	D		D	348	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	
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	
Iceland	D	40,204 D	32,133 D	30,887 D	1,104,072,003 D	1,210,200,331 D	1,104,072,003 D		- D	D	D	D	04	
India	177,367				_		D	D						
		259,249	D	D	D	D		D	D	D	D	D		
Indonesia	26,312	P	26,312	Р	30,229,741,008	P	18,731,349,802	P	1,960	Р	245	Р	100	
reland	4,977	4,330	3,266	2,990	228,619	230,385	228,619	230,385	1,241	1,589	259	329	66	
Israel	74,207	79,363	46,424	47,730	12,522	10,856	D	D	D	D	D	D	63	
taly	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	
Japan	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		
Latria	940	767	899	733	151,701	173,569	D	D	264	264	88	93	96	
Lithuania	40	39	37	37	14,584	3,758	433	150	288	352	36	44	93	
Luxembourg	42	44	D	D	D.	D, 00	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		
Malta	D	288	D	176	D	170,000	D	45,015	D	180	D	22		
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	
Morocco	1,110	1,393	1,110	1,393	D	D	3,813,800	3,258,400	450	375	60	50	100	
Netherlands	38,300	26,300	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	
Norway	D	D	D	D	D	D	D		D	D	D	D		
Peru	257	332	198	325	D	D	124,141	83,489	241	156	30	20	77	
Poland	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	
Romania	8,152	4 988	7,826	4,838	13,991,060	18,841,578	D		D 109	D D	D D	46	96	
Russia	33,022	26,321	32,626	26,059	273,826,419	248,963,455	D	D	D	D	141	147	99	
	33,022 D												99	
Singapore		D	D	D	D	D	D		D	D	D	D		
Slovak Republic	D	D	D	D	D	D	D		D	D	D	D		
Slovenia	68	38	56	31	D	D	D	D	D	D	46	31		
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	
Spain	29,561	29,275	D	D	5,279,150	7,630,160	P	P	D	D	P	P		
9weden	282	D	D	D	D	D	D	D	D	D	D	D		
9witzerland	D	D	D	D	D	D	D	D	P	P	P	P		
Turkey	D	D	D	D	D	D	D	D	D	D	D	D		
United Kingdom	D	D	D	D	D	D	D		178	144	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	
	200,020	224,400	107,400	100,972	13,700,035	11,070,100	1,200,315	4,303,037	40	40	300	343		
D: Data not available; P: Data n													79	

This showed that 79 percent and 83 percent of $\underline{\text{comprehensive}}$ 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	В	C D	E F	G	H	J K	L M	N O	P Q	R
Tax Administration 2017							nies - © OECD	2017		
Annex A		erification / aud	lit - Additiona	ıl revenu	e assessed	and collected				
Version 1 - Last updated										
Disclaimer: http://oe.cd/d	lisclaimer									
Table A.17 Verification / au	dit - Additional r	evenue assesse	d and collecte	ed						
Daned on tables	4.00	4 4 450		. 00	1 400	A 00	1 4 450	A 00	A 400	
Based on tables	A.28	and A.159	renue assesse	1.28 and a	A.16U	A.28 and	Additional reven	A.28 and	A.100	
	OIT					OIT Fit				
		s a percent of tota			ercent of total	CIT audits as a p		PIT audits as a p		
1 Country	2014	enue collected	2014	revenue		CIT revenue 2014		PIT revenue 2014	2015	
Country Argentina		2015		0.7	2015		2015			
-	3.6	2.7 3.2		3.9	0.8 3.2	1.0	9.3	0.5	0.5	
	2.0	D 3.2				1.4	2.2	2.2	2.1	
			D	D	D	D	D	D	D D	
		D 40.0	D	D	D	D	D	D		
6 Brazil	47.6	42.6		1.9	14.5	D	D	D	D	
7 Bulgaria	22.1	18.3		1.5	0.8	D	D	D	D	
Canada	12.2	15.0		0.7	0.6	D	D	D	D	
Chile	6.7	7.2		2.0	3.4	D	D	D	D	
China (People's Republic of)		D	D	D	D	D	D	D	D	
1 Colombia	0.8	1.8		1.9	1.9	D	D	D	D	
2 Costa Rica		D	D	D	D	0.0	0.3	0.4	2.7	
3 Croatia		D	D	D	D	7.5	2.2	2.4	3.6	
Cyprus	1.9	0.7		1.7	1.8	D	D	D	D	
5 Czech Republic	0.7	1.2		0.1	0.1	D	D	D	D	
5 Denmark		D	D	D	D	3.8	0.2	0.3	0.4	
7 Estonia		D	D	D	D	D	D	D	D	
Finland		D	D	D	D	D	D	D	D	
France	10.8	14.4		3.3	3.9	D	D	D	D	
Germany		D	D	D	D	6.4	D	1.4	D	
1 Greece		D	D	D	D	D	D	D	D	
Hong Kong (China)	1.7	1.6		1.4	1.0	1.0	1.5	1.5	1.1	
3 Hungary	5.0	6.2		2.6	3.3	5.0	6.2	2.6	3.3	
1 Iceland		D	D	D	D	D	D	D	D	
5 India		D	D	D	D	D	D	D	D	
Indonesia	17.3		P	1.8	Р	9.4	P	0.9	Р	
7 Ireland	0.6	0.4		0.6	0.3	D	D	D	D	
3 Israel		D	D	D	D	D	D	D	D	
) Italy	63.2	49.3		6.6	5.5	9.2	7.1	1.3	1.4	
) Japan	1.5	1.5		0.7	0.6	Р	P	P	Р	
1 Korea		D	D	D	D	D	D	D	D	
2 Latvia	5.4	7.5		0.4	0.3	D	D	D	D	
3 Lithuania	4.2	2.8		1.4	2.1	0.2	0.2	0.1	0.1	
4 Luxembourg		D	D	D	D	D	D	D	D	
Luxembourg		D	D	D	D	D	D	D	D	
5 Malaysia	2.4	9.6		9.0	8.2	D	6.5	D	10.8	
6 Malta		D 18.5		D	25.2	D	D	D	D	
7 Mexico	16.4	18.9		2.0	2.3	3.5	1.6	0.1	0.1	
Morocco		D	D	D	D	D	D	D	D	
Netherlands		D	D	D	D	D	D	D	D	
New Zealand		D	D	D	D	D	D	D	D	
1 Norway		D	D	D	D	D	D	D	D	
2 Peru		D	D	D	D	4.1	5.2	8.4	3.3	
3 Poland	2.0	2.9		1.0	0.8	D	D	D	D	
4 Portugal	28.6	22.5		1.1	1.2	D	D	D	D	
Romania	29.3	39.2		Р	P	D	D	P	P	
Russia	4.6	3.6		0.2	0.2	2.9	2.3	0.1	0.1	
7 Singapore	0.7	1.5		0.7	0.5	D	D	D	D	
Slovak Republic	7.5	4.6		0.5	0.4	D	D	D	D	
Slovenia		D 4.0	D	D	D. T	D	D	D	D	
South Africa	10.0	1.1		1.0	5.1	2.8	1.5	0.3	0.2	
1 Spain		Р	Р	P	J. 1	2.0 P	1.5 P	0.5	0.2 P	
2 Sweden		D	D	D	D	D	D	D	D	
3 Switzerland		D	D	D	D	D	D	D	D	
1 Turkey		D	D	D	D	D	D	D	D	
United Kingdom		D	D	D	D	D	D	D	D	
	2.5									
		2.0		1.1	1.0	1.4	0.7	0.3	0.2	
D: Data not available; P: Da	ta riot provided	10.7								

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.)