

RESEARCH SCHOOL OF INTERNATIONAL
TAXATION

THE INTERNATIONAL TAX
INSTITUTIONS (ITI) DATABASE:
TECHNICAL DOCUMENTATION

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SCHOOL OF BUSINESS AND
ECONOMICS

The International Tax Institutions (ITI) Database: Technical Documentation

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1 Introduction

The ITI database provides comprehensive tax and regulation data for more than 200 jurisdictions around the world. This documentation explains in detail the six sub-datasets of the ITI database presented in Table 1. Each dataset is dedicated to a specific topic of international taxation. After an overview of the general structure and presenting the comprehensive list of variables in Section 1, Section 2 provides a detailed list of the variables in each dataset, including sources and remarks. Detailed descriptive statistics and a discussion on the methods and assumptions used in the construction of the variables can be found in Wamser et al. (2024).

1.1 Structure and coverage

The first release of the ITI database consists of six sub-datasets, each covering a different aspect of international taxation, as shown in Table 1. The ITI database covers 233 jurisdic-

tions worldwide, with each subset spanning an average period of 20 years. Table 2 illustrates the data availability for each country within each subset.

Table 1: Structure of database

Dataset	Years available	File name	Page
Corporate income taxes	2001-2020	ITI_CITR_ct_R1.dta ITI_CITR_cit_R1.dta	16
Personal income taxes	2006-2020	ITI_PIT_R1.dta	16
Consumption taxes	2001-2020	ITI_CTR_R1.dta	17
Transfer pricing regulations	2001-2020	ITI_TP_R1.dta	18
Thin-capitalization rules	2001-2020	ITI_TCR_R1.dta	22
CFC rules	2001-2020	ITI_CFC_R1.dta	23

Table 2: Data coverage by country

Country	iso3	CITR	PIT	CTR	TP	TCR	CFC
Aruba	ABW	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Afghanistan	AFG	2015-2020	2011-2020	2001-2020	2001-2020	2001-2020	2001-2020
Angola	AGO	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Anguilla	AIA	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Albania	ALB	2001-2020	2008-2020	2001-2020	2001-2020	2001-2020	2001-2020
Andorra	AND	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Netherlands Antilles	ANT	2001-2010	2006-2010	2001-2010		2001-2009	2001-2010
United Arab Emirates	ARE	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Argentina	ARG	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Armenia	ARM	2001-2020	2010-2020	2001-2020	2001-2020	2001-2020	2001-2020
American Samoa	ASM	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Antigua and Barbuda	ATG	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Australia	AUS	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Austria	AUT	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Azerbaijan	AZE	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Burundi	BDI	2004-2019		2001-2020	2001-2020	2012-2020	2001-2020
Belgium	BEL	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Benin	BEN	2008-2020		2001-2020	2001-2020	2008-2020	2001-2020
BES Islands	BES	2001-2020	2012-2020	2011-2020		2012-2020	2011-2020

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Table 2: Data coverage by country (continued)

Country	iso3	CITR	PIT	CTR	TP	TCR	CFC
Burkina Faso	BFA	2001-2020		2001-2020	2001-2020	2009-2020	2001-2020
Bangladesh	BGD	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Bulgaria	BGR	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Bahrain	BHR	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Bahamas	BHS	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
The Bosnia and Herzegovina	BIH	2001-2020		2001-2020	2001-2020	2009-2020	2001-2020
Saint Barthélemy	BLM				2001-2020		
Belarus	BLR	2001-2020	2008-2020	2001-2020	2001-2020	2001-2020	2001-2020
Belize	BLZ	2001-2019		2001-2020	2001-2020	2001-2020	2001-2020
Bermuda	BMU	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Bolivia	BOL	2001-2020	2007-2020	2001-2020	2001-2020	2001-2020	2001-2020
Brazil	BRA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Barbados	BRB	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Brunei Darussalam	BRN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Bhutan	BTN	2001-2020		2001-2020	2001-2020	2002-2020	2001-2020
Botswana	BWA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Central African Republic	CAF	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Canada	CAN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Switzerland	CHE	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Chile	CHL	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
China	CHN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Cote d'Ivoire	CIV	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Cameroon	CMR	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Congo Dem. Rep.	COD	2001-2020	2010-2020	2001-2020	2001-2020	2001-2020	2001-2020
Congo Rep.	COG	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Cook Islands	COK	2001-2020		2001-2020	2001-2020	2008-2020	2001-2020
Colombia	COL	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Comoros	COM	2001-2020		2001-2020	2001-2020	2008-2020	2001-2020
Cabo Verde	CPV	2001-2020		2001-2020	2001-2020	2008-2020	2001-2020

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Table 2: Data coverage by country (continued)

Country	iso3	CITR	PIT	CTR	TP	TCR	CFC
Costa Rica	CRI	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Cuba	CUB			2001-2020			2001-2020
Curacao	CUW	2001-2020	2011-2020	2001-2020	2001-2020	2011-2020	2001-2020
Cayman Islands	CYM	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Cyprus	CYP	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Czechia	CZE	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Germany	DEU	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Djibouti	DJI	2012-2020		2001-2020	2001-2020	2012-2020	2001-2020
Dominica	DMA	2010-2020		2001-2020	2001-2020	2001-2020	2001-2020
Denmark	DNK	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Dominican Republic	DOM	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Algeria	DZA	2009-2020	2013-2020	2001-2020	2001-2020	2001-2020	2001-2020
Ecuador	ECU	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Egypt Arab Rep.	EGY	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Eritrea	ERI	2010-2020		2001-2020	2001-2020	2010-2020	2001-2020
Western Sahara	ESH					2001-2020	
Spain	ESP	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Estonia	EST	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Ethiopia	ETH	2001-2020	2006-2016	2001-2020	2001-2020	2001-2020	2001-2020
Finland	FIN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Fiji	FJI	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Falkland Islands (Malvinas)	FLK				2001-2020		
France	FRA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Faroe Islands	FRO			2001-2020	2001-2020	2001-2016	2001-2020
Micronesia Fed. Sts.	FSM	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Gabon	GAB	2001-2020	2008-2020	2001-2020	2001-2020	2001-2020	2001-2020
United Kingdom	GBR	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Scotland	GBR-SC		2017-2020				
Georgia	GEO	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Guernsey	GGY	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020

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Table 2: Data coverage by country (continued)

Country	iso3	CITR	PIT	CTR	TP	TCR	CFC
Ghana	GHA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Gibraltar	GIB	2007-2020	2014-2020	2001-2020	2001-2020	2014-2020	2001-2020
Guinea	GIN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Guadeloupe	GLP	2010 2019-2020		2001-2020	2001-2020	2001-2020	2001-2020
Gambia The	GMB	2010-2020		2001-2020	2001-2020	2001-2020	2001-2020
Guinea- Bissau	GNB	2010-2020		2001-2020	2001-2020	2010-2020	2001-2020
Equatorial Guinea	GNQ	2004-2020	2008-2020	2001-2020	2001-2020	2001-2020	2001-2020
Greece	GRC	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Grenada	GRD	2016-2020		2001-2020	2001-2020	2016-2020	2001-2020
Greenland	GRL	2014-2020		2001-2020	2001-2020	2001-2020	2001-2020
Guatemala	GTM	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
French Guiana	GUF				2009-2020		
Guam	GUM		2006-2020		2001-2020	2001-2020	
Guyana	GUY	2001-2005 2013-2020		2001-2020	2001-2020	2001-2020	2001-2020
Hong Kong SAR China	HKG	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Honduras	HND	2003-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Croatia	HRV	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Haiti	HTI			2001-2020	2001-2020		2001-2020
Hungary	HUN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Indonesia	IDN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Isle of Man	IMN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
India	IND	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Ireland	IRL	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Iran Islamic Rep.	IRN	2010-2020		2001-2020	2001-2020	2002-2020	2001-2020
Iraq	IRQ	2007-2020	2009-2020	2001-2020	2001-2020	2001-2020	2001-2020
Iceland	ISL	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Israel	ISR	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Italy	ITA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Jamaica	JAM	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Jersey	JEY	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Jordan	JOR	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Japan	JPN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020

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Table 2: Data coverage by country (continued)

Country	iso3	CITR	PIT	CTR	TP	TCR	CFC
Kazakhstan	KAZ	2004-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Kenya	KEN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Kyrgyz Republic	KGZ	2008-2020		2001-2020	2001-2020	2001-2020	2001-2020
Cambodia	KHM	2009-2020	2009-2020	2001-2020	2001-2020	2001-2020	2001-2020
Kiribati	KIR	2001-2020		2001-2020	2001-2020	2010-2020	2001-2020
St. Kitts and Nevis	KNA	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Korea Rep.	KOR	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Kuwait	KWT	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Lao PDR	LAO	2009-2020	2009-2020	2001-2020	2001-2020	2001-2020	2001-2020
Lebanon	LBN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Liberia	LBR	2009-2020		2001-2020	2001-2020	2001-2020	2001-2020
Libya	LBY	2013-2020	2009-2020	2001-2020	2001-2020	2001-2020	2001-2020
St. Lucia	LCA	2010-2020	2013-2020	2001-2020	2001-2020	2001-2020	2001-2020
Liechtenstein	LIE	2001-2020	2007-2020	2001-2020	2001-2020	2001-2020	2001-2020
Sri Lanka	LKA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Lesotho	LSO	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Lithuania	LTU	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Luxembourg	LUX	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Latvia	LVA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Macao SAR China	MAC	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
St. Martin (French part)	MAF					2017-2020	
Morocco	MAR	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Monaco	MCO	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Moldova	MDA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Madagascar	MDG	2007-2020	2007-2020	2001-2020	2001-2020	2001-2020	2001-2020
Maldives	MDV	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Mexico	MEX	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Marshall Islands	MHL	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
North Macedonia	MKD	2001-2020	2008-2020	2001-2020	2001-2020	2001-2020	2001-2020
Mali	MLI	2008-2011 2013-2020		2001-2020	2001-2020	2008-2020	2001-2020

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Table 2: Data coverage by country (continued)

Country	iso3	CITR	PIT	CTR	TP	TCR	CFC
Malta	MLT	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Myanmar	MMR	2001-2020	2013-2020	2001-2020	2001-2020	2001-2020	2001-2020
Montenegro	MNE	2001-2020	2010-2020	2001-2020	2001-2020	2001-2020	2001-2020
Mongolia	MNG	2009-2020	2014-2020	2001-2020	2001-2020	2009-2020	2001-2020
Northern Mariana Islands	MNP	2001-2019	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Mozambique	MOZ	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Mauritania	MRT	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Montserrat	MSR	2010-2020		2001-2020	2001-2020	2001-2020	2001-2020
Martinique	MTQ	2009-2010		2001-2020	2001-2020	2001-2020	2001-2020
		2019					
Mauritius	MUS	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Malawi	MWI	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Malaysia	MYS	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Namibia	NAM	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
New Caledonia	NCL	2010-2020	2017-2020	2001-2020	2001-2020	2001-2020	2001-2020
Niger	NER	2009-2020		2001-2020	2001-2020	2009-2020	2001-2020
Nigeria	NGA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Nicaragua	NIC	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Niue	NIU	2001-2020		2001-2020	2001-2020	2009-2020	2001-2020
Netherlands	NLD	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Norway	NOR	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Nepal	NPL	2009-2020		2001-2020	2001-2020	2001-2020	2001-2020
Nauru	NRU	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
New Zealand	NZL	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Oman	OMN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Pakistan	PAK	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Panama	PAN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Peru	PER	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Philippines	PHL	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Palau	PLW	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Papua New Guinea	PNG	2010-2020	2010-2020	2001-2020	2001-2020	2001-2020	2001-2020
Poland	POL	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Puerto Rico	PRI	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020

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Table 2: Data coverage by country (continued)

Country	iso3	CITR	PIT	CTR	TP	TCR	CFC
Korea Dem. People's Rep.	PRK	2008-2020		2001-2020	2001-2020	2001-2020	2001-2020
Portugal	PRT	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Paraguay	PRY	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
West Bank and Gaza	PSE	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
French Polynesia	PYF	2013-2020		2001-2020	2001-2020	2013-2020	2001-2020
Qatar	QAT	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Romania	ROU	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Russian Federation	RUS	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Rwanda	RWA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Saudi Arabia	SAU	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Sudan	SDN	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Senegal	SEN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Singapore	SGP	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Solomon Islands	SLB	2001-2003 2010-2020		2001-2020	2001-2020	2001-2020	2001-2020
Sierra Leone	SLE	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
El Salvador	SLV	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
San Marino	SMR	2014-2020		2001-2020	2001-2020	2010-2020	2001-2020
Somalia	SOM			2001-2020	2001-2020		2001-2020
Serbia	SRB	2001-2020	2006-2020	2001-2020	2001-2020	2002-2020	2001-2020
South Sudan	SSD	2001-2020	2014-2020	2001-2020	2001-2020	2015-2020	2001-2020
Sao Tome and Principe	STP	2009-2020	2016-2020	2001-2020	2001-2020	2010-2020	2001-2020
Suriname	SUR	2001-2020	2013-2020	2001-2020	2001-2020	2001-2020	2001-2020
Slovak Republic	SVK	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Slovenia	SVN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Sweden	SWE	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Eswatini	SWZ	2001-2020	2006 2010-2020	2001-2020	2001-2020	2001-2020	2001-2020

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Table 2: Data coverage by country (continued)

Country	iso3	CITR	PIT	CTR	TP	TCR	CFC
Sint Maarten (Dutch part)	SXM	2001-2010	2011-2020	2001-2020	2001-2020	2010-2020	2001-2020
Seychelles	SYC	2001-2020	2006-2017	2001-2020	2001-2020	2001-2020	2001-2020
Syrian Arab Republic	SYR	2005-2010	2006-2011	2001-2020	2001-2020	2001-2020	2001-2020
Turks and Caicos Islands	TCA	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Chad	TCD	2011-2020	2013-2020	2001-2020	2001-2020	2011-2020	2001-2020
Togo	TGO	2009-2020		2001-2020	2001-2020	2009-2020	2001-2020
Thailand	THA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Tajikistan	TJK	2009-2020		2001-2020	2001-2020	2020-2020	2001-2020
Turkmenistan	TKM	2009-2020	2014-2017	2001-2020	2001-2020	2009-2020	2001-2020
Timor-Leste	TLS	2007-2020		2001-2020	2001-2020	2008-2020	2001-2020
Tonga	TON	2009-2020		2001-2020	2001-2020	2009-2020	2001-2020
Trinidad and Tobago	TTO	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Tunisia	TUN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Turkiye	TUR	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Tuvalu	TUV			2001-2020			2001-2020
Taiwan	TWN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Tanzania	TZA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Uganda	UGA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Ukraine	UKR	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Uruguay	URY	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
United States	USA	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Uzbekistan	UZB	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Vatican/Holy See	VAT			2001-2020			2001-2020
St. Vincent and the Grenadines	VCT	2010-2020		2001-2020	2001-2020	2010-2020	2001-2020
Venezuela RB	VEN	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020

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Table 2: Data coverage by country (continued)

Country	iso3	CITR	PIT	CTR	TP	TCR	CFC
British Virgin Islands	VGB	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Virgin Islands (U.S.)	VIR	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Viet Nam	VNM	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Vanuatu	VUT	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Samoa	WSM	2001-2020		2001-2020	2001-2020	2001-2020	2001-2020
Kosovo	XKX	2009-2020	2013-2020	2001-2020	2001-2020	2009-2020	2001-2020
Yemen Rep.	YEM	2001-2006 2012-2020		2001-2020	2001-2020	2001-2020	2001-2020
South Africa	ZAF	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Zambia	ZMB	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020
Zimbabwe	ZWE	2001-2020	2006-2020	2001-2020	2001-2020	2001-2020	2001-2020

1.2 Variables included in the dataset

Table 3 provides a brief summary of the variables contained in each subset. More detailed information is available via the page reference leading to Section 2, where all variables are comprehensively explained.

Table 3: Short variable description

Variable	Description	Page
Country identifiers		
<i>iso3</i>	ISO 3 country code	15
<i>country</i>	Name of country	15
<i>year</i>	Year	15
Corporate income taxes		
Dataset 1 (CITR.ct):		
<i>SCITR_ct</i>	Statutory Corporate Income Tax Rate (country- <i>c</i> -year- <i>t</i> level)	16
<i>EMTR_ct</i>	Effective Marginal Tax Rate (country- <i>c</i> -year- <i>t</i> level)	16
<i>EATR_ct</i>	Effective Average Tax Rate (country- <i>c</i> -year- <i>t</i> level)	16
Dataset 2 (CITR.cit):		
<i>EMTR_cit</i>	Effective Marginal Tax Rate (country- <i>c</i> -industry- <i>i</i> -year- <i>t</i> level)	16

Continued on next page

Table 3: Short variable description (continued)

Variable	Description	Page
<i>EATR_cit</i>	Effective Average Tax Rate (country- <i>c</i> -industry- <i>i</i> -year- <i>t</i> level)	16
<i>industry</i>	Industry code according to ISIC Rev.4	16
<i>industry_desc</i>	Industry description according to ISIC Rev.4	16
Personal income taxes		
<i>TITR</i>	Top Marginal Income Tax Rate	16
<i>AITR</i>	Average Income Tax Rate	16
<i>DTR</i>	Dividend Tax Rate	16
Consumption taxes		
<i>CTR</i>	Consumption Tax Rate	17
<i>RCTR</i>	Reduced Consumption Tax Rate	17
<i>exemption</i>	Consumption tax exemption	17
<i>number_CT</i>	Number of Consumption Taxes in place	17
<i>year_introduction</i>	Year of introduction/ last major change	17
<i>type</i>	Type of consumption tax	17
<i>import_exemption</i>	Import tax exemption applicable=1, otherwise 0	17
<i>comment</i>	Comment on consumption tax	17
Transfer pricing regulations		
<i>gaar_year</i>	Year of introduction of general anti-avoidance rule, otherwise 0	18
<i>TPlegis_year</i>	Year of introduction of Transfer Pricing legislation, otherwise 0	18
<i>TPlegischange_year</i>	Year of major change in Transfer Pricing legislation, e.g. more detailed Transfer Pricing rules introduced, otherwise 0	18
<i>TPdoc_year</i>	Year of introduction of Transfer Pricing documentation requirements (guidelines), otherwise 0	18
<i>TPdoclaw_year</i>	Year of introduction of Transfer Pricing documentation requirements (in law), otherwise 0	18
<i>APAlegis_year</i>	Year of introduction of Advanced Pricing Agreement legislation, otherwise 0	18
<i>APAuni_year</i>	Year of introduction of unilateral Advanced Pricing Agreement legislation, otherwise 0	18
<i>APAbi_year</i>	Year of introduction of bilateral Advanced Pricing Agreement legislation, otherwise 0	18
<i>APAmulti_year</i>	Year of introduction of multilateral Advanced Pricing Agreement legislation, otherwise 0	18
<i>gaar</i>	General anti-avoidance rule in force=1, otherwise 0	18
<i>TPlegis</i>	Transfer Pricing legislation (basic) in force=1, otherwise 0	18

Continued on next page

Table 3: Short variable description (continued)

Variable	Description	Page
<i>ALP</i>	Arm's Length Principle in force=1, otherwise 0	18
<i>OECDguidelines</i>	Adoption of OECD guidelines=1, otherwise 0	18
<i>TPdoc</i>	Transfer Pricing documentation requirement (guidelines) in force=1, otherwise 0	18
<i>TPdoclaw</i>	Transfer Pricing documentation requirement (in law) in force=1, otherwise 0	18
<i>disclosure</i>	Disclosure of related-party transactions requested on tax return or elsewhere=1, otherwise 0	18
<i>contemp_doc</i>	Contemporaneous documentation requirement=1, otherwise 0	18
<i>materialitylimit</i>	Materiality limit for transfer pricing documentation exists=1, otherwise 0	18
<i>threshold_materialitylimit</i>	Numeric threshold value above which transfer pricing documentation is required	18
<i>unit_materialitylimit</i>	Unit (currency or employees) in which the materiality threshold value is measured	18
<i>basis_materialitylimit</i>	Basis for the application of the materiality limit for transfer pricing documentation	18
<i>statuteoflimitation</i>	Statute of limitations (in years) how long tax authority can ask for documentation	18
<i>APA</i>	Advanced Pricing Agreements allowed=1, no=0, no with exceptions=2, yes with exceptions=3	18
<i>APAlegis</i>	Advanced Pricing Agreement legislation in force=1, otherwise 0	18
<i>APAuni</i>	Unilateral Advanced Pricing Agreement available=1, otherwise 0	18
<i>APAbi</i>	Bilateral Advanced Pricing Agreement available=1, otherwise 0	18
<i>APAmulti</i>	Multilateral Advanced Pricing Agreement available=1, otherwise 0	18
<i>CUP_method</i>	Comparable Uncontrolled Price method allowed and prioritised=1, otherwise 0,(2,3,4,5=lower priority)	18
<i>RPM_method</i>	Resale Price Method allowed and prioritised=1, otherwise 0,(2,3,4,5=lower priority)	18
<i>CPM_method</i>	Cost Plus Method allowed and prioritised=1, otherwise 0,(2,3,4,5=lower priority)	18
<i>TNMM_method</i>	Transactional Net Margin Method allowed and prioritised=1, otherwise 0,(2,3,4,5=lower priority)	18
<i>PSM_method</i>	Transactional Profit Split Method allowed and prioritised=1, otherwise 0,(2,3,4,5=lower priority)	18

Continued on next page

Table 3: Short variable description (continued)

Variable	Description	Page
<i>other_methods</i>	Other methods allowed=1, otherwise 0	18
<i>comparativedata</i>	Benchmarking/ comparative data available=1, no=0, no with exceptions=2, yes with exceptions=3	18
<i>foreigncomparables</i>	Foreign comparables allowed=1, no=0, no with exceptions=2, yes with exceptions=3	18
<i>secretcomparables</i>	Secret comparables allowed=1, no=0, no with exceptions=2, yes with exceptions=3	18
<i>CAs</i>	Commissionaire Arrangements allowed=1, otherwise 0	18
<i>CSAs</i>	Cost-Sharing/ Cost-contribution Arrangements allowed=1, otherwise 0	18
<i>setoffs</i>	Set-offs are allowed (bundling of transactions)=1, no=0, no with exceptions=2, yes with exceptions=3	18
<i>penaltyTPadjust</i>	Penalties on Transfer Pricing adjustment apply=1, otherwise 0	18
<i>amount_penaltyTPadjust</i>	Value or range in % of the penalty on Transfer Pricing adjustments	18
<i>base_penaltyTPadjust</i>	Base on which the penalty on Transfer Pricing adjustment is calculated	18
<i>fineTPdoc</i>	Fines for not complying with Transfer Pricing documentation=1, otherwise 0	18
<i>fineTPdoc_cap</i>	Fines for not complying with Transfer Pricing documentation are capped=1, otherwise 0	18
<i>amount_fineTPdoc</i>	Absolute value of fines for not complying with Transfer Pricing documentation requirements	18
<i>currency_fineTPdoc</i>	Currency of absolute value of fines for not complying with Transfer Pricing documentation	18
<i>fineCbCr</i>	Fines for not complying with the CbC report requirements=1, otherwise 0	18
<i>amount_fineCbCr</i>	Absolute value of fine for not complying with CbC report requirements	18
<i>currency_fineCbCr</i>	Currency of absolute value of fine for not complying with CbC report requirements	18
<i>otherfines</i>	Other fines or penalties apply=1, otherwise 0	18
<i>otherfines_imprisonment</i>	Imprisonment is a possible punishment for transfer pricing offences=1, otherwise 0	18
<i>otherfines_disclosure</i>	Temporary company disclosure/ obstacles to business activity possible punishments=1, otherwise 0	18
<i>otherfines_reputation</i>	Violation of applicable rules also causes a damage of reputations=1, otherwise 0	18
<i>penaltyrelief</i>	Penalty relief is possible=1, otherwise 0	18

Continued on next page

Table 3: Short variable description (continued)

Variable	Description	Page
<i>taxaudit</i>	Frequency/ likelihood of tax audit (1=low, 5=high).	18
<i>TPaudit</i>	Transfer Pricing audit explicitly mentionend=1, otherwise 0	18
<i>TPscrutiny</i>	Scrutiny of Transfer Pricing audit (1=low, 5=high)	18
<i>TPscrutinyincreasing</i>	Transfer Pricing scrutiny is increasing=1, or expected to increase=2	18
<i>challengemethodology</i>	Tax authority challenges transfer pricing methodology (1=low, 5=high)	18
Thin-capitalization and earnings-stripping rules (TCR)		
<i>TC_d</i>	Thin-Capitalization rule in place=1, otherwise 0	22
<i>TC_ratio</i>	Debt-to-equity ratio of TC rule, no restriction in place=1	22
<i>ES_d</i>	Earnings-Stripping rule in place=1, otherwise 0	22
<i>ES_ratio</i>	Ratio of ES rule, no restriction in place=1	22
<i>ALP_interest</i>	Arm's Length Principle in case of interests in place=1, otherwise 0	22
Controlled foreign corporation (CFC) rules		
<i>cfc</i>	Controlled foreign corporation rules in place=1, otherwise 0	23

2 Description of variables

2.1 Country and year identifiers

Table 4: List of variables country and year identifiers

Variable	Coding	Description	Remarks	Sources
<i>iso3</i>	text	ISO 3 country code		International Organization for Standardization (ISO) World Bank & UN Statistical Office
<i>country</i>	text	Country	Country names were selected based on the World Bank's list. In cases where a country was not available, the names were filled in using the list of country names provided by the United Nations	
<i>year</i>	value	Year		

2.2 Corporate income taxes

In the case of corporate income taxes, the ITI data contain two different datasets, one at the country-, the other one at the industry-level.

Table 5: List of variables corporate income taxes

Variable	Coding	Description	Remarks	Sources
Dataset 1: Corporate Income Taxes (Country-Level)				
<i>SCITR_ct</i>	value	Statutory Corporate Income Tax Rate (country- <i>c</i> -year- <i>t</i> level)	Statutory corporate income tax rate.	IBFD, E&Y's Worldwide Corporate Tax Guides, and countries' tax codes (additional online information taken from Deloitte, KPMG, and PwC)
<i>EMTR_ct</i>	value	Effective Marginal Tax Rate (country- <i>c</i> -year- <i>t</i> level)	Captures the tax burden of a marginal investment project that just breaks even.	
<i>EATR_ct</i>	value	Effective Average Tax Rate (country- <i>c</i> -year- <i>t</i> level)	Captures the average tax burden of a hypothetical investment project.	
Dataset 2: Corporate Income Taxes (Industry-Level)				
<i>industry</i>	text	Industry Code according to ISIC Rev.4		Own calculations, based on data from IBFD, E&Y's Worldwide Corporate Tax Guides, and countries' tax codes (additional online information taken from Deloitte, KPMG, and PwC).
<i>industry_descr</i>	text	Industry Description according to ISIC Rev.4		

Continued on next page

Table 5: List of variables corporate income taxes (continued)

Variable	Coding	Description	Remarks	Sources
<i>EMTR_cit</i>	value	Effective Marginal Tax Rate (country- <i>c</i> -industry- <i>i</i> -year- <i>t</i> level)	Captures the tax burden of a marginal investment project that just breaks even.	Own calculations, based on data from IBFD, E&Y's Worldwide Corporate Tax Guides, and countries' tax codes (additional online information taken from Deloitte, KPMG, and PwC).
<i>EATR_cit</i>	value	Effective Average Tax Rate (country- <i>c</i> -industry- <i>i</i> -year- <i>t</i> level)	Captures the average tax burden of a hypothetical investment project.	Own calculations, based on data from IBFD, E&Y's Worldwide Corporate Tax Guides, and countries' tax codes (additional online information taken from Deloitte, KPMG, and PwC).

2.3 Personal income taxes

Table 6: List of variables personal income taxes

Variable	Coding	Description	Remarks	Sources
<i>TITR</i>	value	Top Marginal Income Tax Rate	It is levied at the top of the tax schedule on earned income (also referred to as labor income). The variable includes social security contributions. Usually, the <i>TITR</i> is also the highest marginal tax rate of the tax schedule, but this is not the case in all countries, as seen in the example of Gibraltar.	EY Worldwide Personal Tax and Immigration Guides, IBFD
<i>AITR</i>	value	Average Income Tax Rate	It applies at the Top Income Tax Rate Bound, and accounts for all marginal tax rates below this income. <i>AITR</i> is a proxy for the progressivity of the tax schedule and measures the average tax liability for incomes equal to <i>TITRB</i> . The variable includes social security contributions.	EY Worldwide Personal Tax and Immigration Guides, IBFD
<i>DTR</i>	value	Dividend Tax Rate	This variable represents the top marginal tax rate on dividend income.	EY Worldwide Personal Tax and Immigration Guides, IBFD

2.4 Consumption taxes

Table 7: List of variables consumption taxes

Variable	Coding	Description	Remarks	Sources
<i>CTR</i>	value	Consumption Tax Rate		EY Worldwide VAT, GST and Sales Tax Guide, IBFD guides, OECD International VAT/GST Guidelines, National Tax Law, European Commission
<i>RCTR</i>	value	Reduced Consumption Tax Rate	A reduced consumption tax rate is often applied on specific goods and services such as books, basic consumption or hotel accommodation. The variable indicates the lowest applicable tax rate, as there may be several reduced tax rates for different goods and services in a country.	EY Worldwide VAT, GST and Sales Tax Guide, National Tax Law IBFD guides, OECD International VAT/GST Guidelines, National Tax Law, European Commission
<i>exemption</i>	0/1	Consumption tax exemption		EY Worldwide VAT, GST and Sales Tax Guide, IBFD guides, OECD International VAT/GST Guidelines, National Tax Law, European Commission
<i>number_CT</i>	value	Number of Consumption Taxes in place		EY Worldwide VAT, GST and Sales Tax Guide, IBFD guides, OECD International VAT/GST Guidelines, National Tax Law, European Commission
<i>year_introduction</i>	value	Year of introduction/ last major change		EY Worldwide VAT, GST and Sales Tax Guide, IBFD guides, OECD International VAT/GST Guidelines, National Tax Law, European Commission
<i>type</i>	text	Type of consumption tax		EY Worldwide VAT, GST and Sales Tax Guide, IBFD guides, National Tax Law, European Commission
<i>import_exemption</i>	0/1	Import tax exemption applicable=1, otherwise 0		EY Worldwide VAT, GST and Sales Tax Guide, IBFD guides, OECD International VAT/GST Guidelines, National Tax Law, European Commission
<i>comment</i>	text	Comment on consumption tax		EY Worldwide VAT, GST and Sales Tax Guide, IBFD guides, OECD International VAT/GST Guidelines, National Tax Law, European Commission

2.5 Transfer pricing regulations

Table 8: List of variables transfer pricing regulations

Variable	Coding	Description	Remarks	Sources
Part I: Years of introduction of Transfer Pricing (TP) regulations¹				
<i>gaar_year</i>	0/year	Year of introduction of general anti-avoidance rule, otherwise 0	In some countries, a general anti-avoidance rule (gaar) is in place, but no Transfer Pricing (TP) rules; in other countries, no gaar is in place, but specific TP rules are in force; in other countries gaars and TP rules are in force.	IBFD guides, Global Tax Handbooks, EY Worldwide Tax Guides, PwC
<i>TPlegis_year</i>	0/year	Year of introduction of Transfer Pricing legislation, otherwise 0	The Transfer Pricing (TP) legislation variable measures all kinds of legislations ranging from very basic TP legislation based solely on the ALP to more comprehensive and very detailed TP rules. Whether the legislation is basic or very detailed, is indicated in part two on the specific provisions of TP legislation.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, Deloitte, PwC
<i>TPlegischange_year</i>	0/year	Year of major change in Transfer Pricing legislation, e.g. more detailed Transfer Pricing rules introduced, otherwise 0		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, Deloitte, PwC
<i>TPdoc_year</i>	0/year	Year of introduction of Transfer Pricing documentation requirements (guidelines), otherwise 0		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, Deloitte, PwC
<i>TPdoclaw_year</i>	0/year	Year of introduction of Transfer Pricing documentation requirements (in law), otherwise 0	This variable is unequal to zero if Transfer Pricing documentation requirement is included in law, and otherwise zero if no requirement exists or the requirement is only included in non-binding guidelines.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, Deloitte, PwC
<i>APAlegis_year</i>	0/year	Year of introduction of Advanced Pricing Agreement legislation, otherwise 0	Some countries have APA legislation in force, but have not yet concluded any APAs.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC, TPA Country Summary.
<i>APAuni_year</i>	0/year	Year of introduction of unilateral Advanced Pricing Agreement legislation, otherwise 0	Unilateral APAs are only concluded by one country. Some countries have APA legislation in force, but have not yet concluded any APAs.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC, TPA Country Summary.
<i>APAbi_year</i>	0/year	Year of introduction of bilateral Advanced Pricing Agreement legislation, otherwise 0	Bilateral APAs are concluded between two countries. Some countries have APA legislation in force, but have not yet concluded any APAs.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC, TPA Country Summary.
<i>APAmulti_year</i>	0/year	Year of introduction of multilateral Advanced Pricing Agreement legislation, otherwise 0	Multilateral APAs are concluded between several countries. Some countries have APA legislation in force, but have not yet concluded any APAs.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC, TPA Country Summary.

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¹All these variables are also included as binary variables in the TP regulations dataset, where these variables equal one from the year of introduction onwards and zero otherwise.

Table 8: List of variables transfer pricing regulations (continued)

Variable	Coding	Description	Remarks	Sources
Part II: Detailed characteristics of TP regulations				
<i>gaar</i>	0/1	General anti-avoidance rule in force=1, otherwise 0		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, PwC
<i>TPlegis</i>	0/1	Transfer Pricing legislation (basic) in force=1, otherwise 0		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, PwC
<i>ALP</i>	0/1	Arm's Length Principle in force=1, otherwise 0	This variable measures if the ALP is included in national law or used in practice, e.g. by the Commissionaire and the tax authorities.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, PwC
<i>OECDguidelines</i>	0/1	Adoption of OECD guidelines=1, otherwise 0	This variable measures quite broadly if OECD TP guidelines are adopted/ followed/ referred to/ broadly based on. Therefore, its coding has to be interpreted with caution.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, Deloitte, PwC
Documentation:				
<i>TPdoc</i>	0/1	Transfer Pricing documentation requirement (guidelines) in force=1, otherwise 0	It indicates whether a country adopts TP Documentation Requirement according to OECD guidelines.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>TPdoc_law</i>	0/1	Transfer Pricing documentation requirement (in law) in force=1, otherwise 0		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>disclosure</i>	0/1/2/3	Disclosure of related-party transactions requested on tax return or elsewhere=1, otherwise 0		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>contemp_doc</i>	0/1/2/3	Contemporaneous documentation requirement=1, otherwise 0		IBFD guides, EY TP guides, EY Worldwide Tax Guides, Global Tax Handbooks, KPMG, Deloitte, PwC, Mescall/Klassen
<i>materialitylimit</i>	0/1/2	Materiality limit for transfer pricing documentation exists=1, otherwise 0	If a materiality status exists, the following three variables are filled in.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>threshold_materialitylimit</i>	value	Numeric threshold value above which transfer pricing documentation is required		
<i>unit_materialitylimit</i>		Unit (currency or employees) in which the materiality threshold value is measured	Needed for threshold interpretation	
<i>basis_materialitylimit</i>		Basis for the application of the materiality limit for transfer pricing documentation	Needed for threshold interpretation	
<i>statuteof limitation</i>	years/-1	Statute of limitations (in years) how long tax authority can ask for documentation	To keep this variable as numeric, we inserted -1 if no statute of limitations exists.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
APAs:				
<i>APA</i>	0/1/2/3	Advanced Pricing Agreements allowed=1, no=0, no with exceptions=2, yes with exception=3		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC, TPA Country Summary.

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Table 8: List of variables transfer pricing regulations (continued)

Variable	Coding	Description	Remarks	Sources
<i>APALegis</i>	0/1	Advanced Pricing Agreement legislation in force=1, otherwise 0		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC, TPA Country Summary.
<i>APAuni</i>	0/1	Unilateral Advanced Pricing Agreement available=1, otherwise 0	Unilateral APAs are only concluded by one country.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC, TPA Country Summary.
<i>APAbi</i>	0/1	Bilateral Advanced Pricing Agreement available=1, otherwise 0	Bilateral APAs are concluded between two countries.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC, TPA Country Summary.
<i>APAmulti</i>	0/1	Multilateral Advanced Pricing Agreement available=1, otherwise 0	Multilateral APAs are concluded between several countries.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC, TPA Country Summary.
Methods:				
<i>CUP_method</i>	0-5	Comparable Uncontrolled Price method allowed and prioritised=1, otherwise 0, (2,3,4,5=lower priority)		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>RPM_method</i>	0-5	Resale Price Method allowed and prioritised=1, otherwise 0, (2,3,4,5=lower priority)		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>CPM_method</i>	0-5	Cost Plus Method allowed and prioritised=1, otherwise 0, (2,3,4,5=lower priority)		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>TNMM_method</i>	0-5	Transactional Net Margin Method allowed and prioritised=1, otherwise 0, (2,3,4,5=lower priority)		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>PSM_method</i>	0-5	Transactional Profit Split Method allowed and prioritised=1, otherwise 0, (2,3,4,5=lower priority)		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>other_methods</i>	0/1	Other methods allowed=1, otherwise 0		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, Deloitte, PwC
Comparables:				
<i>comparativedata</i>	0/1/2/3	Benchmarking/ comparative data available=1, no=0, no with exceptions=2, yes with exceptions=3	In many countries, the access to comparative public data is limited.	EY TP Guides, KPMG, Deloitte, PwC, Mescall/Klassen
<i>foreign comparables</i>	0/1/2/3	Foreign comparables allowed=1, no=0, no with exceptions=2, yes with exceptions=3		EY TP Guides, KPMG, Deloitte, PwC, Global Tax Handbooks, Mescall/Klassen
<i>secret comparables</i>	0/1/2/3	Secret comparables allowed=1, no=0, no with exceptions=2, yes with exceptions=3	Few countries officially allow secret comparables, but they are often used in practise.	IBFD guides, EY TP Guides, KPMG, Deloitte, PwC, Mescall/Klassen
Additional arrangements:				
<i>CAs</i>	0/1/2/3	Commissionaire Arrangements allowed=1, otherwise 0	This means that the MNE can enter a country via a commissionaire. This variable is only available for a limited number of countries.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, Deloitte, Mescall/Klassen
<i>CSAs</i>	0/1/2/3	Cost-Sharing/ Cost-contribution Arrangements allowed=1, otherwise 0	This variable is only available for a limited number of countries.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, Deloitte, PwC, Mescall/Klassen

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Table 8: List of variables transfer pricing regulations (continued)

Variable	Coding	Description	Remarks	Sources
<i>setoffs</i>	0/1/2/3	Set-offs are allowed (bundling of transactions)=1, no=0, no with exceptions=2, yes with exceptions=3		IBFD guides, Deloitte
Penalties:				
<i>penaltyTPadjust</i>	0/1/2/3	Penalties on Transfer Pricing adjustment apply=1, otherwise 0	Note that TP adjustment penalties can have a wide range and differ a lot across countries. In most cases, they are calculated as a %age of the additional tax paid.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>amount_</i> <i>penaltyTPadjust</i>	value (0-100)	Value or range in % of the penalty on Transfer Pricing adjustments	Note that the base of calculation might differ. See line "Base".	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>base_</i> <i>penaltyTPadjust</i>	%	Base on which the penalty on Transfer Pricing adjustment is calculated	It is rather "% of the unpaid tax" or "% of the adjusted amount". Note that there still might be countries which calculate their penalties in a different way.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>fineTPdoc</i>	0/1/2	Fines for not complying with Transfer Pricing documentation=1, otherwise 0	This variable depends on the existence of binding TP documentation requirements in law.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Deloitte, PwC
<i>fineTPdoc_cap</i>	0/1	Fines for not complying with Transfer Pricing documentation are capped=1, otherwise 0		EY TP guides
<i>amount_</i> <i>fineTPdoc</i>	Abs. Value (Local Cur- rency)	Absolute value of fines for not complying with Transfer Pricing documentation requirements		EY TP guides
<i>currency_</i> <i>fineTPdoc</i>	Local Cur- rency	Currency of absolute value of fines for not complying with Transfer Pricing documentation		EY TP guides
<i>fineCbCr</i>	0/1	Fines for not complying with the CbC report requirements=1, otherwise 0		IBFD guides, EY TP guides, KPMG, Deloitte
<i>amount_fineCbCr</i>	Abs. Value (Local Cur- rency)	Absolute value of fine for not complying with CbC report requirements		EY TP guides
<i>currency_</i> <i>fineCbCr</i>	Local Cur- rency	Currency of absolute value of fine for not complying with CbC report requirements		EY TP guides
<i>otherfines</i>	0/1	Other fines or penalties apply=1, otherwise 0	Other penalties are imposed if e.g. tax fraud or other crimes have been discovered. They can be monetary penalties or imposed imprisonment.	IBFD guides, EY TP guides, KPMG, Deloitte, Global Tax Handbooks, PwC
<i>otherfines_</i> <i>imprisonment</i>	0/1	Imprisonment is a possible punishment for transfer pricing offences=1, otherwise 0		IBFD guides, EY TP guides, KPMG, Deloitte
<i>otherfines_</i> <i>disclosure</i>	0/1	Temporary company disclosure/obstacles to business activity possible punishments=1, otherwise 0		IBFD guides, EY TP guides, KPMG, Deloitte
<i>otherfines_</i> <i>reputation</i>	0/1	Violation of applicable rules also causes a damage of reputations=1, otherwise 0	Reputational damage means that companies are considered as not complying with respect to tax issues.	IBFD guides, EY TP guides, KPMG, Deloitte
<i>penaltyrelief</i>	0/1/2/3	Penalty relief is possible=1, otherwise 0	In many cases, penalty relief is allowed if the taxpayer can provide sufficient documentation requirements.	IBFD guides, EY TP guides, KPMG, Deloitte

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Table 8: List of variables transfer pricing regulations (continued)

Variable	Coding	Description	Remarks	Sources
Enforcement:				
<i>taxaudit</i>	0-5	Frequency/ likelihood of tax audit (1=low, 5=high).		EY TP guides, PwC
<i>TPaudit</i>	0/1	Transfer Pricing audit explicitly mentionend=1, otherwise 0	A TP audit can take place separately or within a normal tax audit.	IBFD guides, EY TP guides, PwC
<i>TPscrutiny</i>	1-5	Scrutiny of Transfer Pricing audit (1=low, 5=high)	For years prior to 2013, this variable has been extended by the variable TP enforcement (multiplied by 5 for re-scaling) from the Mescall/Klassen data which also coded their information from the EY guides.	EY TP guides, EY Worldwide Tax Guides, IBFD guides, PwC, Mescall/Klassen
<i>TPscrutiny increasing</i>	1/2	Transfer Pricing scrutiny is increasing=1, or expected to increase=2		EY TP guides, EY Worldwide Tax Guides, IBFD guides, PwC
<i>challenge methodology</i>	1-5	Tax authority challenges transfer pricing methodology (1=low, 5=high)		EY TP guides

Notes: If not indicated differently, the general coding of the variables is: 1 = a rule is in force, 0 = no rule in force or not allowed, 2 = no with exceptions, and 3 = yes with exceptions.

We inserted -999 for variables of part II if no TP rules in part I exist and thus the variables are not applicable.

We inserted appropriate fill-in (up to three lags) if the values before and after a missing observation are the same.

2.6 Thin-capitalization and earnings-stripping rules (TCR)

Table 9: List of variables TCR

Variable	Coding	Description	Remarks	Sources
<i>TC_d</i>	0/1	Thin-Capitalization (TC) rule in place=1, otherwise 0	A TC rule intends to control for excessive amounts of debt and related interest expense by using a debt to equity ratio. TC rules are increasingly replaced by Earning-Stripping (ES) rules as they face definitional difficulties with hybrid financial instruments, e.g. redeemables. TC rules are implemented in the host country and regulate the affiliates of the host country.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, Deloitte, PwC, National Tax Law
<i>TC_ratio</i>	value	Debt-to-equity Ratio of TC rule, no restriction in place=1		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, Deloitte, PwC, National Tax Law
<i>ES_d</i>	0/1	Earnings-Stripping (ES) rule in place=1, otherwise 0	ES rules are based on the ratio of a company's interest expense relative to its Earnings Before Interest and Tax ("EBIT") or Earnings Before Interest, Tax, Depreciation and Amortisation ("EBITDA"). ES rules are implemented in the host country and regulate the affiliates of the host country. The ES rules have similarities with TC rules, as the aim of both rules is to determine whether the level of debt and the associated interest expenses are excessive.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, Deloitte, PwC, National Tax Law

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Table 9: List of variables TCR (continued)

Variable	Coding	Description	Remarks	Sources
<i>ES_ratio</i>	value	Ratio of ES rule, no restriction in place=1		IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, Deloitte, PwC, National Tax Law
<i>ALP_interest</i>	0/1	Arm's Length Principle in case of interests in place=1, otherwise 0	Many countries have accepted the guidelines on intercompany pricing set forth in the OECD model convention. Under these guidelines, all transactions with related parties should be conducted on an arm's length basis. However, interest payments are not necessarily part of the convention. Therefore, it is possible that a country applies the general ALP but not specifically for interest payments.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, Deloitte, PwC, National Tax Law

2.7 Controlled foreign company (CFC) rules

Table 10: List of variables CFC rules

Variable	Coding	Description	Remarks	Sources
<i>cfc</i>	0/1	Controlled foreign corporation rules in place=1, otherwise 0	CFC regulations are implemented in the parent country and regulate the affiliates of the host country.	IBFD guides, EY TP guides, EY Worldwide Tax Guides, KPMG, Global Tax Handbooks, Deloitte, PwC, National Tax Law

References

- Wamser, Georg, Valeria Merlo, Frank Stähler, Kristina Strohmaier, Jonathan Eklund, Tobias Hahn, Jaqueline Hansen, Nora Hiller, Sabine Laudage, Sean Mc Auliffe, and Georg U. Thuncke (2024): The ITI Database: New Data on International Tax Institutions RSIT-WP-05-2024.