

## Disclaimer on use of the ‘Global Tax Incentives Database’

The Global Tax Incentives data may be useful to provide regional benchmarks, but if you plan to use / publish information on individual countries, it’s better to go back to the original sources and attribute the information to them (see Box 3.1 in [“Corporate Tax Incentives and FDI in Developing Countries”](#), Chapter 3 of the World Bank’s [Global Investment Competitiveness Report 2017/2018](#)).

The data were collected through desk research of public sources for country-level tax information in July and August of 2016. Though the World Bank Group made significant efforts to ensure accuracy of the database, it did not corroborate the tax and incentives information reported by these public sources. In addition, many countries provide tax incentives at the subnational level and these are not covered by the data sources consulted for the database. Moreover, some countries negotiate ad hoc tax incentives and other discretionary deals with potential investors, and these are also not captured by the database. Also, as the database focuses on corporate tax incentives, excluding information on incentives through indirect taxes such as customs duties and VAT exemptions, or other types of incentives such as subsidies or regulatory advantages. Lastly, the database registers cases where countries offer incentives to both domestic and foreign investors, unless foreign investors are explicitly excluded.

The value addition of the database lies primarily in making this information accessible in a comparable format that can be used for quantitative research. For information on individual countries, consulting the above-mentioned sources directly rather than pulling the information from the database is preferable.

Finally, we would welcome any feedback you might have on the database, and please let us know if / how you do end up using it.

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