



SFB/Transregio 266

# ACCOUNTING FOR TRANSPARENCY

## Research on Corporate Transparency Element 18: Tax Transparency - Institutions

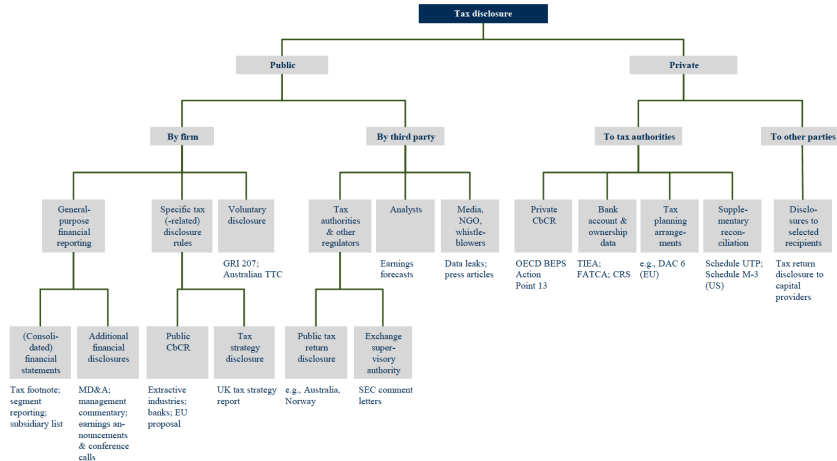
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TRR 266 Accounting for Transparency

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- Tax Transparency is the quality of tax-related information as generated, distributed, received, and processed by economic agents
- In principle this covers a wide array of topics
  - Transparency about tax rules, their application and enforcement ('tax complexity')
  - Transparency about individual taxes
  - Transparency about corporate taxes
  - Transparency about how taxes are being spent by tax levying authorities
- We focus on transparency about corporate taxes
- Tax planning/tax avoidance: legal, tax evasion: illegal

# Tax Transparency Disclosures



Müller et al. (SSRN, 2020, p.91)

- Müller, Spengel and Vay (SSRN, 2020): <http://dx.doi.org/10.2139/ssrn.3736747>