

The global tax information challenge

International risk tool available to EY clients



Building a better working world

Multinationals are facing increased challenges in monitoring changes in the global tax legislative and regulatory environment. Many of these changes can significantly affect a company's accounting for income taxes, tax return preparation, and identification and management of tax risk.

To help clients address these time-sensitive and challenging requirements, EY offers access to the International Tax Online Reference Service (ITORS) free of charge. ITORS, available from EY's Tax News Update: US and Global Edition tools, can assist companies in monitoring uncertain tax positions and identifying and tracking events that may result in changes to the amount of benefit recorded.

Quick access to the facts you need

Significant tax changes updated quarterly

ITORS is a tax reference database that provides multinational corporations (MNCs) with information on important tax developments in 75+ key foreign jurisdictions, updated on a quarterly basis. The tool offers MNCs a solid starting point and access to timely information that will assist with identifying whether there have been tax developments that would affect a company's tax provisions and balances on its financial statements.

ITORS includes information on significant income tax law changes, including enacted legislation, important administrative developments, case law and other relevant topics. In addition, the database provides basic information about each jurisdiction's tax rates from the year 2003 forward, as well as current information on statute of limitations, penalty regimes, and filing dates. ITORS further includes a summary of important pending developments for each country that have not yet taken effect.

ITORS can help companies identify significant income tax changes in a timely manner and permit them to review those changes with an EY tax advisor, when necessary.

Learn more

To learn more about ITORS, please contact Sarah Barth at sarah.barth@ey.com.

Countries and jurisdictions covered

- ▶ Albania
- ▶ Argentina
- ▶ Australia
- ▶ Austria
- ▶ Bahrain
- ▶ Belgium
- ▶ Brazil
- ▶ Bulgaria
- ▶ Cambodia
- ▶ Canada
- ▶ Chile
- ▶ China Mainland
- ▶ Colombia
- ▶ Costa Rica
- ▶ Croatia
- ▶ Cyprus
- ▶ Czech Republic
- ▶ Denmark
- ▶ Dominican Republic
- ▶ Egypt
- ▶ European Union
- ▶ Finland
- ▶ France
- ▶ Georgia
- ▶ Germany
- ▶ Guatemala
- ▶ Hong Kong
- ▶ Hungary
- ▶ India
- ▶ Ireland
- ▶ Israel
- ▶ Italy
- ▶ Japan
- ▶ Kazakhstan
- ▶ Kenya
- ▶ Korea
- ▶ Kuwait
- ▶ Laos
- ▶ Luxembourg
- ▶ Malaysia
- ▶ Malta
- ▶ Mauritius
- ▶ Mexico
- ▶ Moldova
- ▶ Netherlands
- ▶ New Zealand
- ▶ Nicaragua
- ▶ North Macedonia
- ▶ Norway
- ▶ OECD
- ▶ Pakistan
- ▶ Panama
- ▶ Papua New Guinea
- ▶ Peru
- ▶ Philippines
- ▶ Poland
- ▶ Portugal
- ▶ Romania
- ▶ Russia
- ▶ Saudi Arabia
- ▶ Singapore
- ▶ Slovak Republic
- ▶ Slovenia
- ▶ Spain
- ▶ Sweden
- ▶ Switzerland
- ▶ Taiwan
- ▶ Thailand
- ▶ Ukraine
- ▶ United Arab Emirates
- ▶ United Kingdom
- ▶ United States
- ▶ Uruguay
- ▶ Venezuela
- ▶ Vietnam

Topics addressed

Basic tax law overview

- ▶ Tax rates
- ▶ Interest rates and penalties
- ▶ Withholding rates
- ▶ Statute of limitations
- ▶ Filing dates

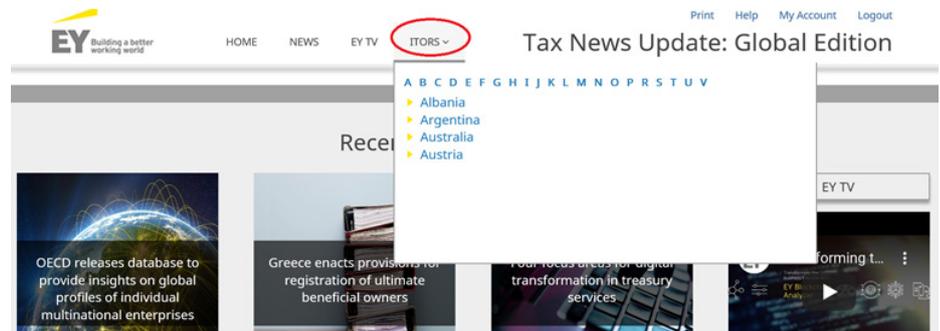
Tax changes

- ▶ Interest deductibility
- ▶ Withholding rates
- ▶ Consolidation
- ▶ Participation exemption
- ▶ Controlled foreign corporation/
Subpart F/Passive Foreign
Investment Company
- ▶ Business expenses
- ▶ Net operating losses
- ▶ Capital gains
- ▶ Transfer pricing
- ▶ Exempt items
- ▶ Subsidies
- ▶ Reorganizations
- ▶ Financial instruments

How to access ITORS

ITORS is available to all clients and EY Tax professionals from EY Tax News Update: US and global edition tools. Released in a new, Knotia-based platform, ITORS is available to clients free of charge from:

- ▶ Tax News Update: US Edition (<https://taxnews.ey.com>)
- ▶ Tax News Update: Global Edition (<https://globaltaxnews.ey.com>)



ITORS user interface is clear and direct.

1 | Select from 75+ countries

2 | Review recent tax developments by quarter or by topic

3 | Stay current on changes in basic tax law, such as tax rates

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