

Corporate Tax Alert

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OECD Action Plan on Base Erosion and Profit Shifting released

The OECD has published its promised Action Plan on addressing Base Erosion and Profit Shifting (BEPS), after presenting the plan to the G20 Finance Ministers' meeting in Moscow on 19 July 2013. The Action Plan sets out 15 areas for further work, including a summary of the key considerations to be addressed and the timetable for the work in each area. The 15 areas for further work include hybrid mismatch arrangements, base erosion via interest deductions, several transfer pricing topics (incl. documentation standards) and disclosure obligations. OECD working groups are being set up to focus on each of the issues.

It is expected that this initiative will not only result in recommendations for countries to change domestic (tax) legislation, but also changes to the OECD Model Convention (and related Commentary) and Transfer Pricing Guidelines. The OECD is also analysing the possibility of a multilateral instrument to facilitate the introduction of changes to the OECD Model convention for existing treaties.

Click [here](#) to view the OECD Action Plan.

Deloitte EMEA DBrief

For further background and initial insights, we invite you to follow the upcoming Deloitte EMEA DBrief on Wednesday 24 July. Please register via www.deloitte.com/emea/dbriefs.

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