



Tax alert

OECD

BEPS bulletin: Actions 2, 8-10 and 13

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On 5 October 2015, the OECD Secretariat published 13 papers and an Explanatory Statement outlining consensus Actions under the Base Erosion and Profit Shifting ('BEPS') Project.

This alert highlights the latest reports on Actions 2, 8-10 and 13.

BEPS action 2: Neutralising the effects of hybrid mismatch arrangements

The OECD published a report on action 2 in relation to neutralising the effects of hybrid mismatch arrangements, which proposes domestic and treaty changes and sets out recommendations for countries.

Click [here](#) to read the full article

BEPS actions 8-10: Guidance for applying the arm's length principle

The OECD issued revisions to Chapter I of the OECD's *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (guidelines). This includes updated and expanded guidance to take account of the need to delineate (and price) the actual transaction undertaken, consider the appropriate allocation of risk, address circumstances where there is the provision of capital without functionality and define exceptional circumstances where recharacterisation may apply. It also includes the earlier guidance on location savings, assembled workforce and group synergies.

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BEPS action 10: Use of profit splits in the context of global value chains

The OECD issued a short summary of the status of the ongoing work on the use of profit splits, in advance of additional guidance to be included in the OECD's *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (guidelines). Further work on profit splits will be undertaken during 2016 and into 2017.

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BEPS Action 13: Transfer pricing documentation and CbC reporting

The G20/OECD published a final report on action 13 in relation to transfer pricing documentation and country-by-country (CbC) reporting to tax authorities. This consolidates the three reports previously issued by the G20/OECD: (i) the agreement of a three-tier global standard for transfer pricing documentation (released in September 2014); (ii) implementation guidance in relation to the CbC report (released in February 2015); and (iii) the CbC reporting implementation package (released in June 2015).

Click [here](#) to read the full article

EMEA Dbriefs webcasts

Deloitte's Dbriefs webcast programme for Europe, the Middle East and Africa will include a roundup of the G20/OECD Deliverables on 20 October 2015 at 14.00pm, with further detailed webcasts from 21 October. For full details and to register for the webcasts please go to www.emeadbriefs.com.

Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

- Pascal Van Hove, pvanhove@deloitte.com, +32 2 600 67 70
- Patrick Cauwenbergh, pcauwenbergh@deloitte.com, +32 2 600 69 27
- André Schaffers, aschaffers@deloitte.com, + 32 2 600 67 15

For general inquiries, please contact:
bedeloittetax@deloitte.com, + 32 2 600 60 00

Be sure to visit us at our website: <http://www.deloitte.com/be/tax>



Deloitte Belgium
Berkenlaan 8A, 8B, 8C
1831 Diegem
Belgium

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