

## 税务快讯

# 经合组织发布首批 税基侵蚀和利润转移 项目成果



2014年9月16日，经合组织发布了税基侵蚀和利润转移（BEPS）项目的七份成果报告。涉及以下七项行动计划的成果报告已刊载于经合组织（[英文版报告](#)）和中国国家税务总局（[中文版报告](#)）的网站：

- 第1项行动计划：关于数字经济面临的税收挑战的报告
- 第2项行动计划：消除混合错配安排的影响
- 第5项行动计划：考虑透明度和实质性因素，有效打击有害税收实践
- 第6项行动计划：防止税收协定优惠的不当授予
- 第8项行动计划：无形资产转让定价指引
- 第13项行动计划：转让定价同期资料和分国信息披露指引
- 第15项行动计划：开发用于修订双边协定的多边工具

我们将于近期发布有关上述成果报告的介绍与评论。

若需获取更多信息，敬请垂询：

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## Tax Newsflash

# OECD Releases First Set of BEPS Deliverables



On Tuesday, September 16, 2014 the OECD released seven deliverables in response to its Base Erosion and Profit Shifting (BEPS) Action Plan. The deliverables, which are available on both the website of OECD ([English version](#)) and the Chinese State Administration of Taxation ([Chinese version](#)), address the following actions:

- Action 1: Addressing the Tax Challenges of the Digital Economy
- Action 2: Neutralising the Effects of Hybrid Mismatch Arrangements
- Action 5: Countering Harmful Tax Practices More Effectively, Taking into Account Transparency and Substance
- Action 6: Preventing the Granting of Treaty Benefits in Inappropriate Circumstances
- Action 8: Guidance on Transfer Pricing Aspects of Intangibles
- Action 13: Guidance on Transfer Pricing Documentation and Country-by-Country Reporting
- Action 15: Developing a Multilateral Instrument to Modify Bilateral Tax Treaties

Alerts on these deliverables will be forthcoming.

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