

Action 11

Establish methodologies to collect and analyse data on BEPS

Potential policy change

The Action Plan will develop recommendations regarding data to be collected and methodologies to analyse BEPS.

Considerations



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Develop an economic analysis of the scale and impact of BEPS.

Assess existing and new data sources.

Develop methodologies to use aggregate and micro data.

Respect confidentiality and the administration costs for authorities and business.

