

Version: 2 October 2014 (Update: Action 3 public consultation date)

BEPS Action Plan Item		Type	Date*	Deadline
8-10	Low-value adding services	Discussion Draft	Mid October 2014	45 days after release
7	PE Status	Discussion Draft	End October 2014	60 days after release
6	Treaty Abuse	Discussion Draft	Mid November 2014	45 days after release
Update on progress		Webcast	November 2014	
1	VAT B2C Guidelines	Discussion Draft	Early December 2014	Mid February 2015
4	Interest Deductions	Discussion Draft	Mid December 2014	30 days after release
8-10	Risk, recharacterisation	Discussion Draft	Mid December 2014	45 days after release
8-10	Commodity transactions	Discussion Draft		
8-10	Profit splits	Discussion Draft		
14	Dispute Resolution	Discussion Draft	December 2014	30 days after release
7	PE Status	Public Consultation	21 January 2015	
6	Treaty Abuse	Public Consultation	22 January 2015	
14	Dispute Resolution	Public Consultation	23 January 2015	
Update on progress		Webcast	January 2015	
11	Economic Analysis	Discussion Draft	Late January 2015	30 days after release
4	Interest Deductions	Public Consultation	17 February 2015	
1	VAT B2C Guidelines	Public Consultation	19 or 20 February 2015 (tbc)	
8-10	Risk, recharacterisation	Public Consultation	19-20 March 2015	
8-10	Base eroding payments (including commodity transactions and low value adding services)			
8-10	Profit splits			
11	Data Analysis	Public Consultation	27 March 2015	
12	Disclosure Rules	Discussion Draft	Late March 2015	30 days after release
3	CFC Rules	Discussion Draft	Early April 2015	30 days after release
8-10	CCAs	Discussion Draft	Early April 2015	30 days after release
8-10	Intangibles – ownership; hard to value	Discussion Draft	Early April 2015	30 days after release
Update on progress		Webcast	April 2015	
12	Disclosure Rules	Public Consultation	11 May 2015	
3	CFC rules	Public Consultation	12 May 2015	
8-10	CCAs	Public Consultation	July 2015	
8-10	Intangibles – ownership; hard to value			

» View the complete calendar online:

www.oecd.org/ctp/discussiondrafts.htm

» Information about OECD work on BEPS:

www.oecd.org/tax/beps.htm

* All dates are subject to change

Legend

	Request for input		Discussion Draft		Public Consultation		Webcast
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