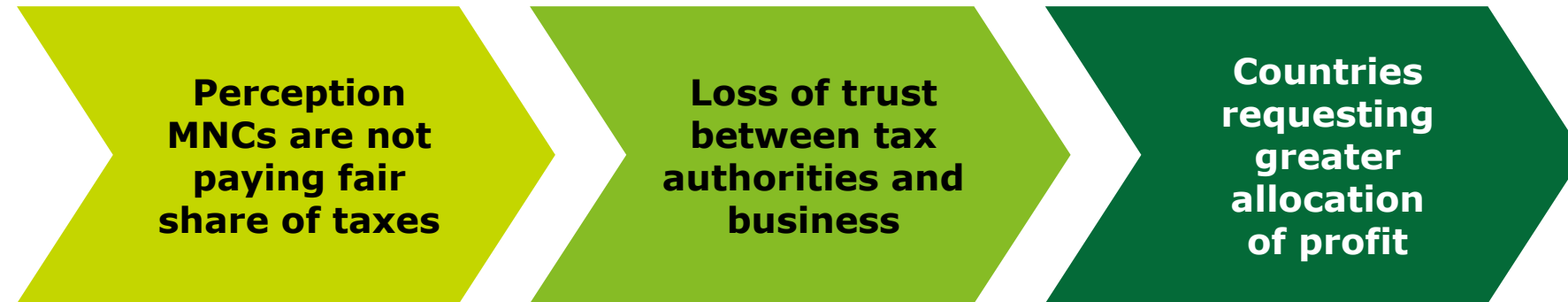


The Global Tax Reset

The Global Tax Reset

General context

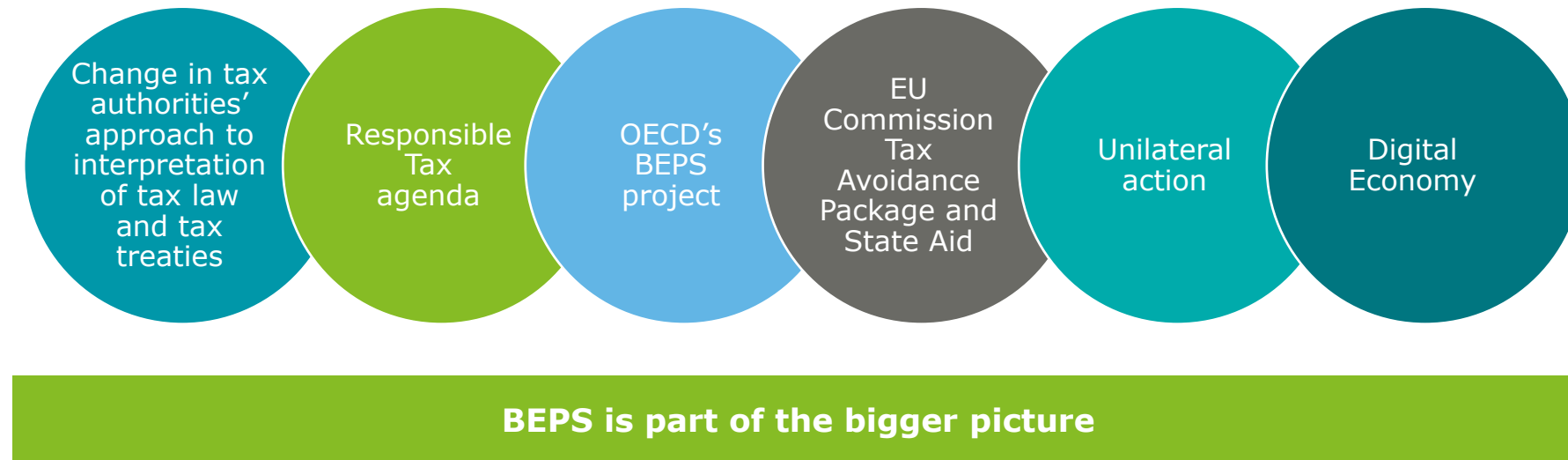
Multinational companies are subject to many tax-related challenges



Government deficits, **media** attention and **activist group** interest has resulted in political interest in increasing the taxes paid by multinational enterprises.

The Global Tax Reset

Overview of ongoing changes

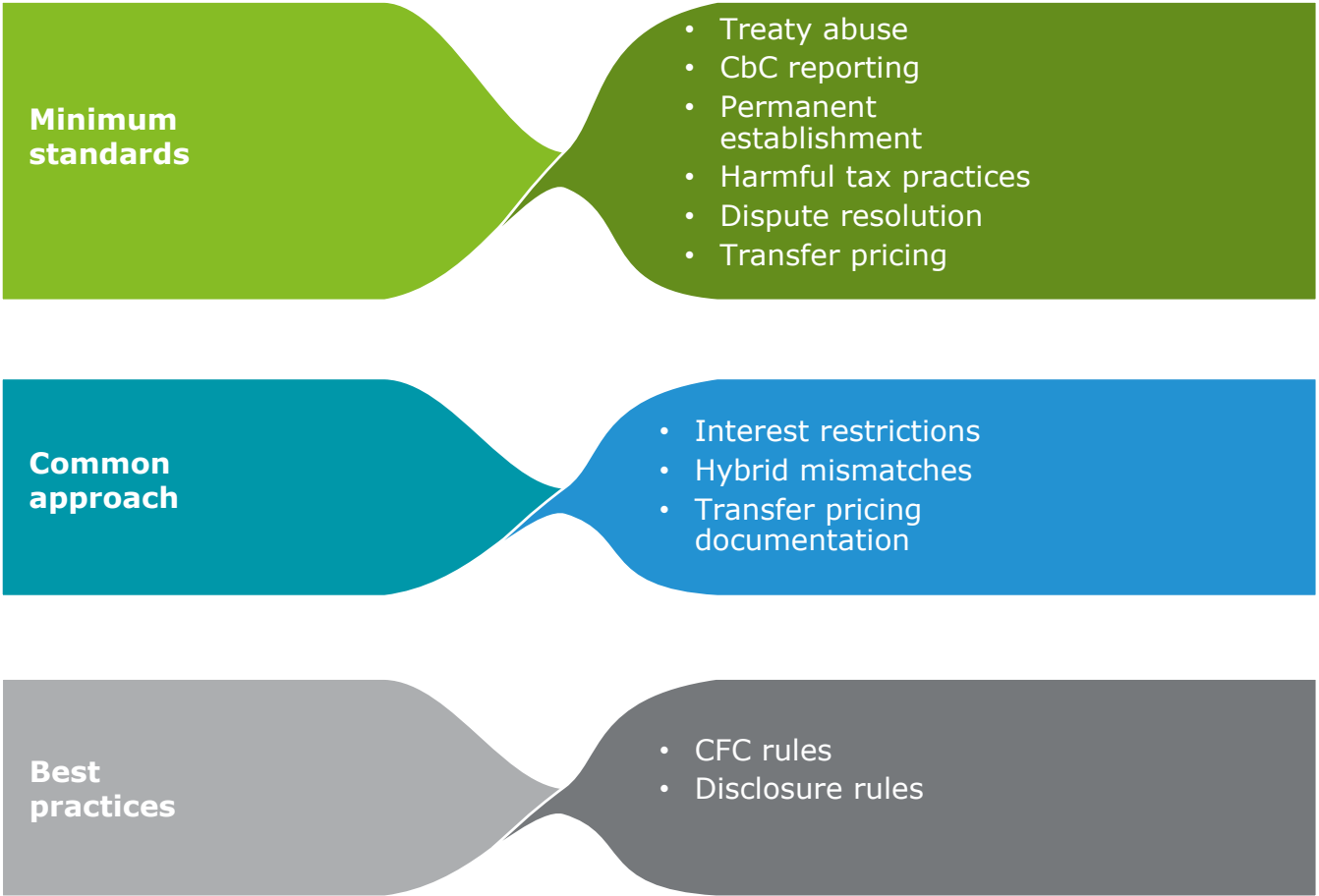


BEPS/EU Anti Tax Avoidance Directive

Impact of BEPS / EU ATAD

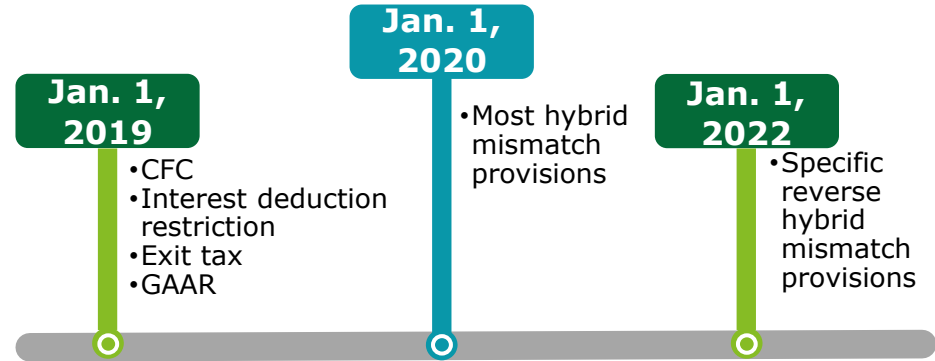
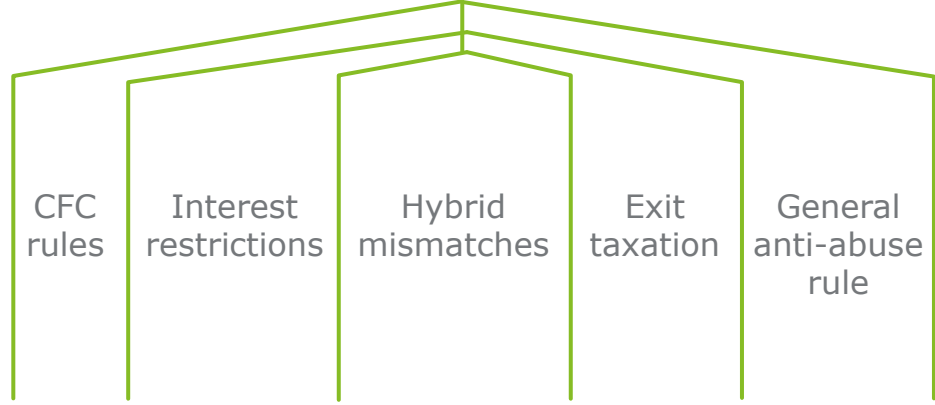
BEPS / ATAD overview and timeline

OECD – BEPS project



EU – ATAD

Anti-Tax Avoidance Directive



Multilateral Instrument

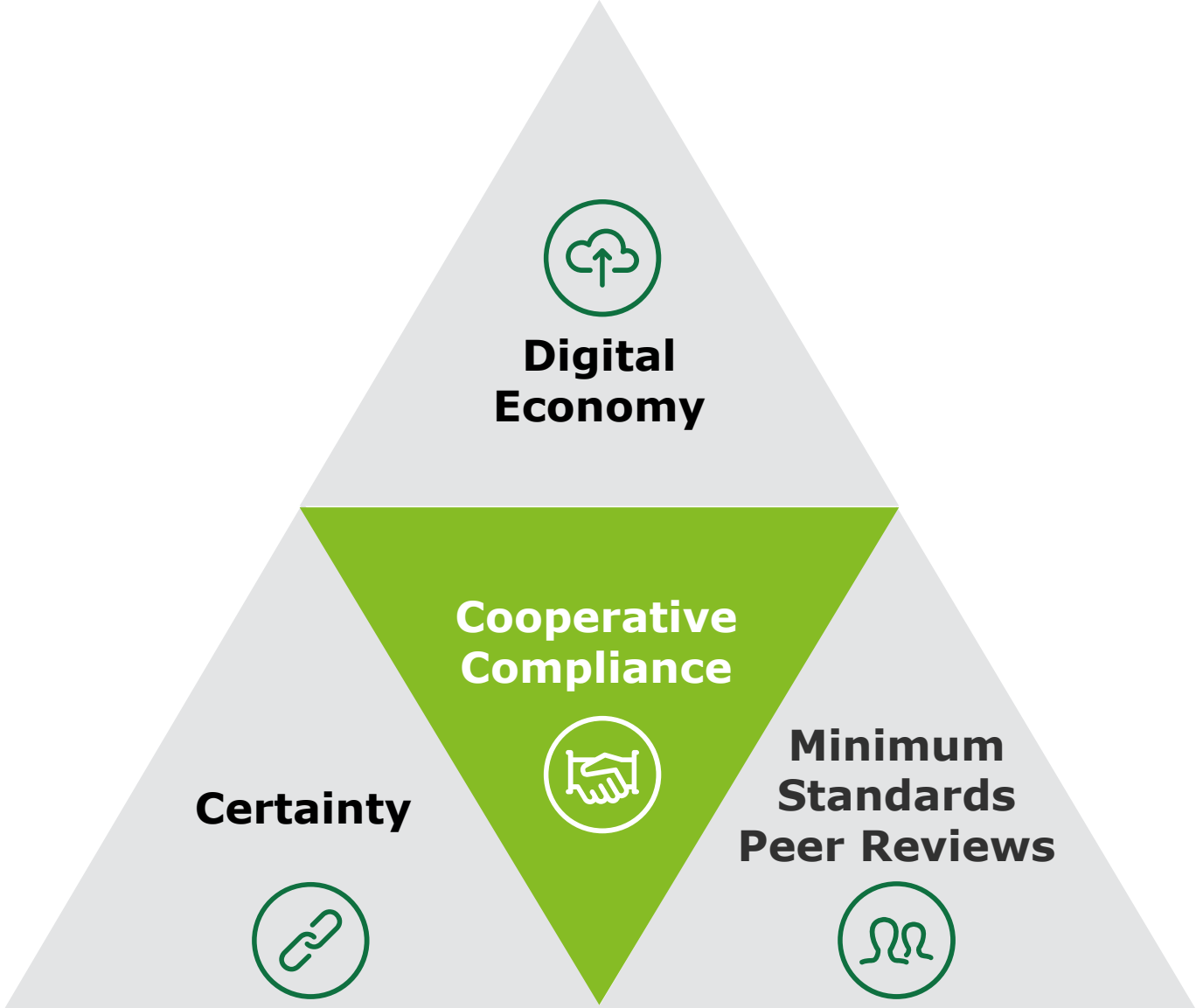
Background

68 jurisdictions joined the convention on 7 June 2017

Andorra 	Argentina 	Armenia 	Australia 	Austria 	Belgium 	Bulgaria 	Burkina Faso 	Canada 
Chile 	China 	Colombia 	Costa Rica 	Croatia 	Cyprus 	Czech Republic 	Denmark 	Egypt 
Fiji 	Finland 	France 	Gabon 	Georgia 	Germany 	Greece 	Guernsey 	Hong Kong 
Hungary 	Iceland 	India 	Indonesia 	Ireland 	Isle of Man 	Israel 	Italy 	Japan 
Jersey 	Korea 	Kuwait 	Latvia 	Liechtenstein 	Lithuania 	Luxembourg 	Malta 	Mexico 
Monaco 	Netherlands 	New Zealand 	Norway 	Pakistan 	Poland 	Portugal 	Romania 	Russia 
San Marino 	Senegal 	Serbia 	Seychelles 	Singapore 	Slovak Republic 	Slovenia 	South Africa 	Spain 
		Sweden 	Switzerland 	Turkey 	United Kingdom 	Uruguay 		

Other OECD Efforts

Ongoing OECD Efforts





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