

Actions 8, 9 and 10

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Potential policy change

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Considerations



9 Risks and capital – The Action Plan will develop rules to prevent BEPS by transferring risk among, or allocating excessive capital to group members.

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- Adopt a clear, broad definition of intangible property (IP).
- Ensure that profits associated with IP are allocated according to value creation.
- Develop rules for transfers of hard-to-value IP.
- Update guidance on cost contribution arrangements.

Changes to the Transfer Pricing Guidelines and possibly to the Model Tax Convention.

