

# Philippines Joins Inclusive Framework for Implementing Measures Against BEPS

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Report from IBFD Tax Treaties Unit

According to a [press release](#) of 10 November 2023, published by the OECD, the Philippines has joined the Inclusive Framework (IF) for the global implementation of the Base Erosion and Profit Shifting (BEPS) Project. The IF was proposed by the OECD (see [OECD releases final BEPS package – summary \(5 October 2015\)](#) and [OECD: proposal for broadening participation in BEPS Project to all interested countries and jurisdictions \(24 February 2016\)](#)) and endorsed by the G20 in February 2016. The IF has now been joined by a total of 144 countries. Under the framework, all state and non-state jurisdictions that commit to the BEPS Project will participate as BEPS Associates of the OECD's Committee on Fiscal Affairs.

Through its membership, the Philippines has also committed to addressing the tax challenges arising from the digitalisation of the economy by joining the [two-pillar plan](#) to reform the international taxation rules and ensure that multinational enterprises pay a fair share of tax wherever they operate, bringing to 140 the total number of [jurisdictions participating in the agreement](#).

Further developments will be reported as they occur.