

# OECD

## BEPS Developments

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Latest Information:

26 January 2016

Introduction

*BEPS is changing the future of tax .....*

### Action 1 – Digital Economy

#### BEPS Developments - General

| OECD - BEPS Developments                                                                                                      | IBFD - Summary Report (TNS)                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <a href="#">Public Discussion Draft - EPS Action 1: Address the Tax Challenges of the Digital Economy (24 March 2014)</a>     | <a href="#">OECD discussion paper on Action 1 (Tax Challenges of the Digital Economy) of the BEPS Action Plan – details March 2014 (26 March 2014)</a>         |
| Comments Received on Public discussion draft BEPS Action 1: Address the tax Challenges of the Digital economy (16 April 2014) | <a href="#">OECD releases public comments received on discussion draft on Action 1 (Tax Challenges of Digital Economy) of BEPS Action Plan (17 April 2014)</a> |
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#### BEPS Developments - National Law

| Country     | Developments |
|-------------|--------------|
| Belgium     |              |
| France      |              |
| Germany     |              |
| Netherlands |              |

### Action 2 – Neutralize the effects of hybrid arrangements

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|--------------------------|-----------------------------|
|                          |                             |

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