

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)
Public Discussion Draft - EPS Action 1: Address the Tax Challenges of the Digital Economy (24 March 2014)	OECD discussion paper on Action 1 (Tax Challenges of the Digital Economy) of the BEPS Action Plan – details March 2014 (26 March 2014)
Comments Received on Public discussion draft BEPS Action 1: Address the tax Challenges of the Digital economy (16 April 2014)	OECD releases public comments received on discussion draft on Action 1 (Tax Challenges of Digital Economy) of BEPS Action Plan (17 April 2014)

BEPS Developments - National Law

Country	Developments
Belgium	
France	
Germany	
Netherlands	

Action 2 – Neutralize the effects of hybrid arrangements

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