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KPMG's Global Indirect
Tax Services explores
the indirect tax

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implications of the
OECD BEPS Action Plan
Base Erosion and Profit
Shifting (BEPS) The
global campaign to
address tax base
erosion and profit
shifting (BEPS) is in full
swing, dramatically
changing the Tax
landscape. BEPS in the
boardroom

OECD BEPS Action Plan - KPMG

Assess the impacts:
Companies should

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review their existing tax transactions and structures immediately to identify potential weaknesses according to the OECD BEPS Action Plan, and take steps to make improvements. The following areas will need close scrutiny: movement of functions, assets and personnel within the group; development of supporting legal, tax and transfer pricing

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documentation; and preparation of internal controls and working guidelines to mitigate tax risks.

OECD BEPS Action Plan - Managing the impact - KPMG Global

OECD BEPS Action Plan: Moving from talk to action in the Americas 4 2017 KPMG International Cooperative (KPMG International). KPMG

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OECD BEPS Action Plan: moving from talk to action in the European region —
2016 2016 KPMG International Cooperative (KPMG

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BEPS Actions
Developed in the context of the OECD/G20 BEPS Project, the 15 actions set out below equip

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governments with domestic and international rules and instruments to address tax avoidance, ensuring that profits are taxed where economic activities generating the profits are performed and where value is created.

BEPS Actions - OECD BEPS

The OECD Action Plan on BEPS, introduced in 2013, set 15 specific

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Action Points to ensure international tax rules are fit for an increasingly globalized, digitized business world and to prevent international companies from paying little or no tax.

OECD BEPS Action Plan - Taking the pulse series - KPMG Global

OECD BEPS Action Plan: Taking the pulse in the EMA region 2015

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Action 1 Tax
Challenges Arising
from Digitalisation.

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Addressing the tax challenges raised by digitalisation is currently the top priority for the OECD/G20 Inclusive Framework, and has been a key area of focus of the BEPS Project since its inception. This work has delivered several important outputs covering both direct and indirect tax issues.

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Kpmg **Plan - KPMG**

BEPS Action 13: Latest
country

implementation update

BEPS Action 13: Latest
country

implementation

Updated weekly, this
summary report in

table format offers a
snapshot of

implementation of
country-by-country

(CbC) reporting and

Master file / Local file
documentation

requirements around

Acces PDF Oecd Beps Action Plan Kpmg the world.

BEPS Action 13 - Latest country implementation - KPMG Global

OECD BEPS Action Plan
– Moving from talk to
action in Europe The
OECD BEPS Action Plan
publication series looks
at how BEPS-related
tax policy is evolving
across the European,
Americas and Asia
Pacific regions in
response to

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recommendations from
the OECD.

BEPS - Moving from talk to action in Europe - KPMG Global

In June 2018, under the
mandate of BEPS
Action 10, the OECD
released the final
report on the revised
guidance on the
application of the
transactional profit split
method. This revised
guidance, while not

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being prescriptive, clarifies and significantly expands the guidance on when a profit split method may be the most appropriate method.

Action 8-10 - OECD BEPS

The 2015 Action 4 report on Limiting Base Erosion Involving Interest Deductions and Other Financial Payments focused on the use of all types of

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debt giving rise to excessive interest expense or used to finance the production of exempt or deferred income. In particular, this report established rules that linked an entity's net interest deductions to its level of economic activity within the ...

Action 4 - OECD BEPS

KPMG Comment
Letters to the OECD on

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BEPS Comment letters
from KPMG

International and member firms on the OECD BEPS Action Plan
KPMG is a global network of professional firms providing Audit, Tax, and Advisory services. We operate in 147 countries and territories and have more than 219,000 people working in member firms around the world.

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KPMG Comment Letters to the OECD on BEPS

The OECD Committee on Fiscal Affairs (CFA), bringing together 44 countries on an equal footing (all OECD members, OECD accession countries, and G20 countries), has adopted a final set of deliverables described in the Action Plan.

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Reports - OECD

The OECD's base erosion and profit shifting (BEPS) project has spurred jurisdictions around the world to adopt wide-ranging tax reforms to address BEPS and transparency issues, including country-by-country (CbyC) reporting and tax treaty changes implemented via the multilateral instrument (MLI).

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