



# The BEPS Project

## 3 Pillars

### Coherence

Hybrid Mismatch Arrangements (2)

Interest Deductions (4)

CFC Rules (3)

Harmful Tax Practices (5)

### Substance

Preventing Tax Treaty Abuse (6)

Avoidance of PE Status (7)

TP Aspects of Intangibles (8)

TP/Risk and Capital (9)

TP/High Risk Transactions (10)

### Transparency

Methodologies and Data Analysis (11)

Disclosure Rules (12)

TP Documentation (13)

Dispute Resolution (14)

## Basis

Digital Economy (1)

Multilateral Instrument (15)



# I.C - OECD BEPS 2015 Final Reports (Actions 8-10 & 13)

OECD/G20 Base Erosion and Profit Shifting Project

## Aligning Transfer Pricing Outcomes with Value Creation

ACTIONS 8-10: 2015 Final Reports

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## Transfer Pricing Documentation and Country-by-Country Reporting

ACTION 13: 2015 Final Report

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