

Tax Consequences of the BEPS Project

Action Plan on Base Erosion and Profit Shifting

1. Address **digital economy**
2. Neutralise hybrids
3. Strengthen CFC rules
4. Limit interest / **finance** deductions
5. Counter harmful tax practices - **substance**
6. Prevent treaty abuse
7. Prevent p/e avoidance
8. Value creation – intangibles
9. Value creation – risk & capital
10. Value creation – high risk transactions
11. Data collection / analyses
12. Disclosure **aggressive tax planning**
13. Transfer pricing documentation
14. Dispute resolution
15. Multilateral instrument

Tax Cheating became a public offense



News Corporation



BEPS

Our Offer

- ▶ We would be pleased to inform you in detail on all aspects of the BEPS project in a personal presentation or an internal seminar.

Your Contact:



StB Mag. Siegbert NAGL

+43 664 850 10 98

siegbert.nagl@gmx.at