

As of 8 October 2014

BEPS Action Plan

Report: identify and analyse relevant issues
 Recommendations: Recommendations regarding the design of domestic rules
 MTC: Changes to the OECD Model Tax Convention
 TPG: Changes to the OECD Transfer Pricing Guidelines
 Review: Finalise review of member country regimes
 Expand to non-OECD: Strategy to expand participation to non-OECD members

No.	Action	Expected Output(s)	Due Date(s)
1	Address the tax challenges of the digital economy	Report	Sep. 2014
2	Neutralize the effects of hybrid mismatch arrangements	Recommendations ; MTC (* Pending: Intra-group regulatory capital and CFC inclusions)	Sep. 2014 ; Sep. 2014 ; Sep. 2015
3	Strengthen CFC rules	Recommendations	Sep. 2015
4	Limit base erosion via interest deductions and other financial payments	Recommendations ; TPG	Sep. 2015 ; Dec. 2015
5	Counter harmful tax practices more effectively, taking into account transparency and substance	Review ; Expand to non-OECD ; Revision of existing criteria	Sep. 2014 ; Sep. 2015 ; Dec. 2015
6	Prevent treaty abuse	Recommendations ; MTC (* Further work on treaty entitlement of CIVs and non-CIVs)	Sep. 2014 ; Sep. 2014 ; Sep 2015
7	Prevent the artificial avoidance of PE status	MTC	Sep. 2015
8	Assure that transfer pricing outcomes are in line with value creation: (i) intangibles and (ii) hard-to-value intangibles	TPG and possible MTC (* Developed a draft guidance for intangibles)	Sep. 2014 and Sep. 2015
9	Assure that transfer pricing outcomes are in line with value creation: risks and capital	TPG and possible MTC	Sep. 2015
10	Assure that transfer pricing outcomes are in line with value creation: other high-risk transactions	TPG and possible MTC	Sep. 2015
11	Establish methodologies to collect and analyse data on BEPS and the actions to address it	Recommend regarding data collecting and analysing methodologies	Sep. 2015
12	Require taxpayers to disclose their aggressive tax planning arrangements	Recommendations	Sep. 2015
13	Re-examine transfer pricing documentation	TPG and Recommendations	Sep. 2014
14	Make dispute resolution mechanisms more effective	MTC	Sep. 2015
15	Develop a multilateral instrument	Report ; Develop instrument	Sep. 2014 ; Dec. 2015