

# International Compliance in a Post-BEPS World

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## Overview

BEPS- new compliance rules

Master File and local file- interpreting compliance requirements

Master file and local file- challenging changes

Challenges and recommendations

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# BEPS

## New Compliance Rules

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### BEPS Action Items

1 Digital Economy	8 Transfer Pricing: Intangibles
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3 CFC Rules	10 Transfer Pricing: High-Risk Transactions
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5 Harmful Tax Practices	12 Disclosure of Aggressive Tax Planning
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# BEPS Action 13

## Master file

High-level information about the group's business, transfer pricing policies, and agreements with tax authorities in a single document available to all tax authorities where the group has operations

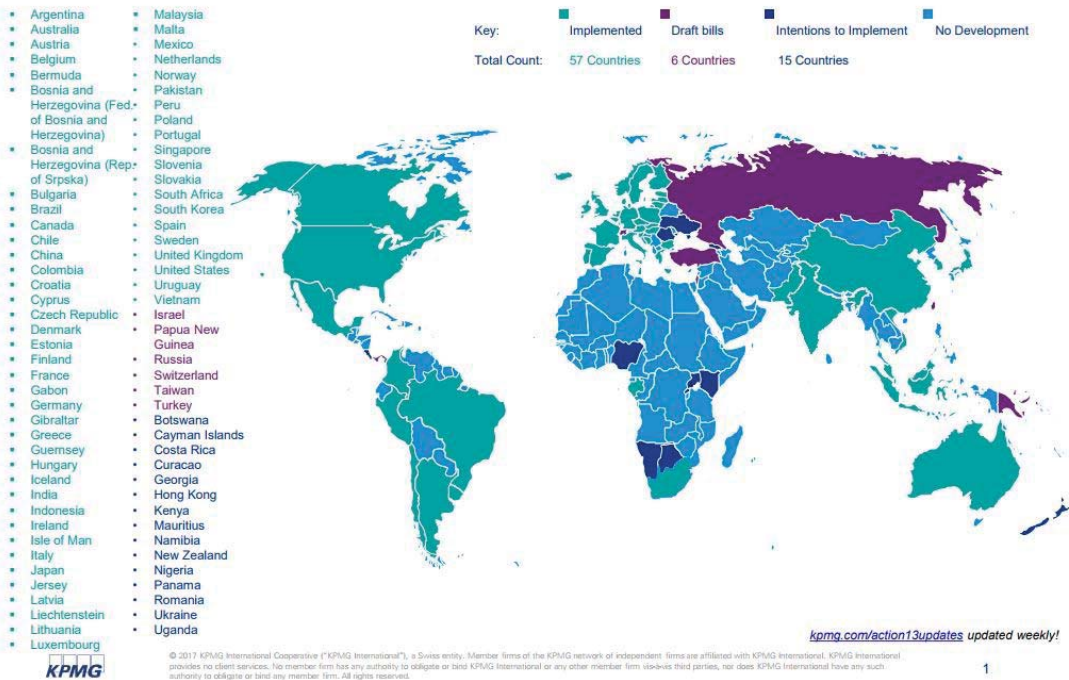
## Local file

Detailed information about the group's local business, including related-party payments and receipts for products, services, royalties, interest, etc.

## CbC report

High-level information about the group's jurisdictional allocation of profits, revenues, employees and assets

# CbC Reporting Implementation



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