

International Compliance in a Post-BEPS World

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Presentation title
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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
2	Hybrids	9	Transfer Pricing: Risks & Capital
3	CFC Rules	10	Transfer Pricing: High-Risk Transactions
4	Interest Deductions	11	BEPS Data Analysis
5	Harmful Tax Practices	12	Disclosure of Aggressive Tax Planning
6	Treaty Abuse	13	Transfer Pricing Documentation
7	Permanent Establishment Status	14	Dispute Resolution
		15	Multilateral Instrument

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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

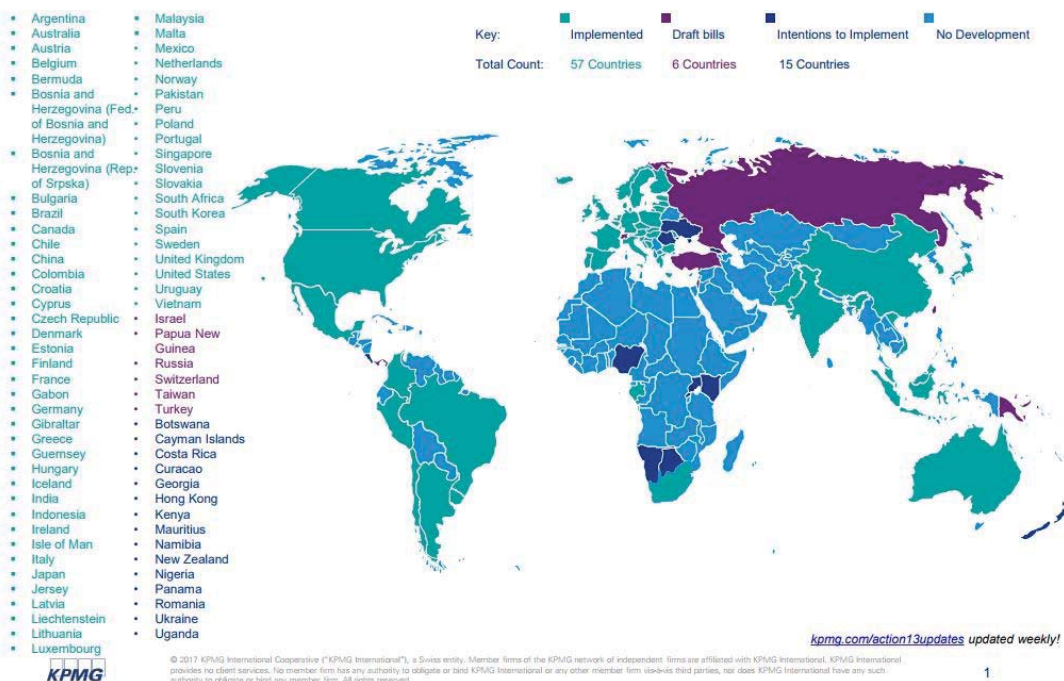
Detailed information about the group's local business, including related-party payments and receipts for products, services, royalties, interest, etc.

CbC report

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

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CbC Reporting Implementation



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