

# OECD/G20 BEPS Action Plan – Overview

ISSUE	ACTION	OUTPUT	DEADLINE
1 DIGITAL ECONOMY	ADDRESS CHALLENGES	REPORT	9/14
2 HYBRIDS/ARBITRAGE	NEUTRALISE	DOMESTIC LAW/MODEL	9/14
3 CFCS	STRENGTHEN REGIMES	DOMESTIC LAW	9/15
4 INTEREST DEDUCTIONS	LIMIT BASE EROSION	DOMESTIC LAW/TPG	9/15 12/15
5 HARMFUL TAX PRACTICES	COUNTER MORE EFFECTIVELY	IDENTIFY OECD/NON-OECD/REVISE CRITERIA	9/14 9/15 12/15
6 TREATY ABUSE	PREVENT	MODEL/DOMESTIC LAW	9/14
7 PERMANENT ESTABLISHMENT	PREVENT AVOIDANCE	MODEL	9/15
8-10 TRANSFER PRICING	PLACE OF ACTIVITY	TPG/MODEL	9/14 9/15
11-13 TRANSPARENCY	DISCLOSURE, DATA ANALYSIS	RECOMMENDATIONS/ TPG	9/14 9/15
14 DISPUTE RESOLUTION	MAKE EFFECTIVE	MODEL	9/15
15 MULTILATERAL TREATY	IDENTIFY ISSUES, THEN DRAFT	NEW TREATY	9/14 9/15

\* Modified from chart used in IFA 2013, Seminar F