

# Taxation of Digitalised Businesses

No hawking -  
Your business needs  
to be prepared  
for BEPS 2.0

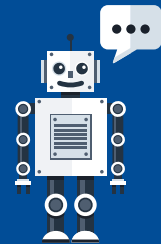


The Organisation for Economic Co-operation and Development (OECD) has recently issued a public consultation proposing for new rules, which are designed to allocate profits of multinational enterprises based on digital presence in a jurisdiction.

Highly digitalised businesses, including businesses in the iGaming industry sector that conduct their activities online may expect to incur additional tax obligations in multiple jurisdictions where their customers are located. Based on the proposed new nexus and profit allocation rules (commonly referred to as BEPS 2.0), such taxes will be levied notwithstanding the absence of a physical business connection with such jurisdictions. Certain jurisdictions have already taken unilateral steps (among which several EU member states, such as France, Italy, Hungary, Spain etc.) by creating additional frameworks for the taxation of highly digitalised businesses models.

Given the concern created by these developments, KPMG offers solutions to mitigate the potential impact of the incoming rules by taking proactive steps accordingly.

BEPS 2.0 goes  
beyond the  
digital economy






How will your  
business be  
affected?

How  
can KPMG  
help?

We help multinational companies in assessing their readiness for BEPS 2.0, and staying on top of developments within the international arena that may affect your business, both globally and locally.



-  Potential additional taxation in multiple jurisdictions, with heightened risk of double taxation
-  Increased tax compliance obligations
-  Increased need for transfer pricing and profit allocations analyses

## Contact Us

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