



Substance

Transparency

Documentation

For more information
about BEPS visit our
website

kpmg.com/LU/BEPS

Base Erosion and Profit Shifting (BEPS)

The OECD 15-point Action Plan

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|---|---|--|
| <input type="checkbox"/> Digital Economy | <input type="checkbox"/> TP / Intangibles | <input type="checkbox"/> TP / Risk & Capital |
| <input type="checkbox"/> Hybrid Mismatch Arrangements | <input type="checkbox"/> TP / Documentation | <input type="checkbox"/> TP / High Risk Transactions |
| <input type="checkbox"/> Harmful Tax Practices | <input type="checkbox"/> Interest Deductions | <input type="checkbox"/> Methodologies & Data Analysis |
| <input type="checkbox"/> Tax Treaty Abuse | <input type="checkbox"/> CFC Rules | <input type="checkbox"/> Disclosure Rules |
| <input type="checkbox"/> Multilateral Instrument | <input type="checkbox"/> Avoidance of PE Status | <input type="checkbox"/> Dispute Resolution |

Are you up-to-date with BEPS developments?

The question is not whether the Base Erosion and Profit Shifting (BEPS) project of the Organisation for Economic Co-operation and Development (OECD) will affect multinational companies—but when, and to what extent.

Multinational companies should seek answers to the following key questions:

- * What are the BEPS-driven developments in individual countries?
- * How may those developments affect my business?
- * Are our transactions and structures currently in place or in progress BEPS-compliant?
- * Is the substance of my company still appropriate?
- * What is the best possible tax strategy for my company in the future?
- * Am I prepared to communicate publicly about these strategies?

Contact us



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We can help!

In order to help you answer those questions and address this challenge in the timeliest and most efficient way, KPMG has put together a **dedicated BEPS team**.

Our tailor-made BEPS services



www.kpmg.lu



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