



**Copenhagen
Business School**
HANDELSHØJSKOLEN

TAXTALK

BEPS

TIRSDAG 21. APRIL 2015





Program

- **GENEREL INTRODUKTION**
 - **Studieleder, professor Jane Bolander, Juridisk institut, CBS**
- **BEPS OG EU**
 - **Managing director, ph.d., Jakob Bundgaard, CORIT Advisory P/S**
- **ER DER BEHOV FOR BEPS?**
 - **Fagdirektør Ivar Nordland, Skatteministeriet**
- **VIRKSOMHEDERS UDFORDRINGER MED BEPS**
 - **Partner Anders Oreby Hansen, Advokatfirmaet Bech-Bruun**
- **GLOBALISERING, SKATTER, ULIGHED OG EGERNØKONOMI**
 - **Professor Michael Møller, Institut for finansiering, CBS**



BEPS

Base erosion and profit shifting

Base erosion = Erodering af skattebasen

Profit shifting = Indkomst flyttes fra det land, hvor den indkomstskabende aktivitet finder sted



OECD

- 2012: OECD iværksætter på opfordring fra lederne fra G20-landene BEPS-projektet
- 2013: BEPS Action Plan
 - 15 Action Plans
- 2014: De første 7 rapporter





September 2014

16/09/14- <http://www.oecd.org/tax/beps-2014-deliverables.htm>

- Action 1: Address the tax challenges of the digital economy
- Action 2: Neutralising the Effects of Hybrid Mismatch Arrangements
- Action 5: Countering Harmful Tax Practices More Effectively, Taking into Account Transparency and Substance
- Action 6: Preventing the Granting of Treaty Benefits in Inappropriate Circumstances
- Action 8: Guidance on Transfer Pricing Aspects of Intangibles
- Action 13: Guidance on Transfer Pricing Documentation and Country-by-Country Reporting
- Action 15: Developing a Multilateral Instrument to Modify Bilateral Tax Treaties.





Oktober 2015

- Action 3: Design of domestic rules to strengthen Controlled Foreign Companies (CFC) Rules
- Action 4: Design of domestic rules to limit base erosion via interest deductions and other financial payments
- Action 5: Strategy to expand to non-OECD members to counter harmful tax practices more effectively
- Action 7: Tax treaty measures to prevent the artificial avoidance of permanent establishment status
- Action 9 and 10: Changes to the transfer pricing rules in relation to risks and capital, and other high-risk transactions
- Action 11: Recommendations regarding data on BEPS to be collected and methodologies to analyse them
- Action 12: Design of domestic rules to require taxpayers to disclose their aggressive tax planning arrangements
- Action 14: Tax treaty measures to make dispute resolution mechanisms more effective



December 2015



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- Action 4: Changes to transfer pricing rules to limit base erosion via interest deductions and other financial payments
- Action 5: Revision of existing criteria to counter harmful tax practices more effectively
- Action 15: The development of a multilateral instrument.



Udfordringer

- Fremtiden?
- Mere fokus på ikke-beskatning end dobbeltbeskatning?
- Tilstrækkelig fokus på forholdet til EU?