

Alternative Investment Tax Matters

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BEPS Special Edition

On October 5, 2015, the Organisation for Economic Co-operation and Development (OECD) issued a final package of reports in connection with its Action Plan to address Base Erosion and Profit Shifting (BEPS), as well as a plan for follow-up work and a timetable for implementation. The OECD's BEPS Action Plan, which was launched in July of 2013 and endorsed by the G20, includes 15 key areas for identifying and curbing aggressive tax planning and practices and modernizing the international tax system. The OECD delivered interim reports with respect to 7 of the 15 action items in September of 2014. Those 2014 reports have been consolidated with the remaining 2015 deliverables to produce a final set of recommendations for addressing BEPS.

Highlights:

- [Action Points 1 through 5](#)
- [Action Points 6 through 10](#)
- [Action Points 11 through 15](#)
- [Webcast series on BEPS](#)

OECD's 15 Point Action Plan on Base Erosion and Profit Shifting (BEPS)



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