



# TaxNewsFlash

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## JCT overview of "BEAT" provisions under section 59A

The staff of the Joint Committee on Taxation (JCT) released a presentation that provides an overview of the base erosion and anti-abuse tax (BEAT)—section 59A.

Read the JCT report: [Overview of the Base Erosion and Anti-Abuse Tax: Section 59A](#) (April 2019)

Proposed regulations (REG-104259-18) relating to the BEAT measures enacted by Pub. L. No. 115-97 (December 22, 2017) were released in late 2018. Read KPMG's report of initial impressions about the proposed BEAT regulations: [TaxNewsFlash](#)

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