

Ratification of Multilateral Convention 1/17/21

In April 2021 the Organisation for Economic Co-operation and Development (“OECD”) published the Third Peer Review Report on Treaty Shopping, which reflects progress in implementing the BEPS Action 6 minimum standard. This standard on preventing the grant of treaty benefits in inappropriate circumstances is one of the four BEPS minimum standards that all members of the OECD/G20 Inclusive Framework have committed to implement (over 125 jurisdictions collaborating on the implementation of the BEPS package). This article explores the main findings of the OECD peer review.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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