

# 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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