

IMPLEMENTING THE BEPS PACKAGE

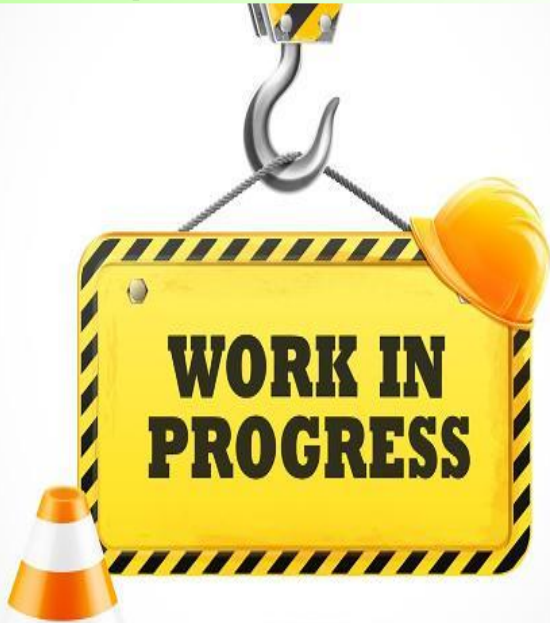
A German Experience



BEPS.in.UA: Forum on International Tax Co-operation
1 November 2018, Kyiv, Ukraine

Michael Kiesewetter
Federal Ministry of Finance, Germany

- ~~Standardized Existence~~
~~Principles for GEs~~



- ~~Guidance~~ *Directive (DAC 3) Implementation*
~~2016~~ *2016*



2012

2015

2018

2021

PRE BEPS

BEPS

POST BEPS

???

(A)EOI

*Panama
Papers*

Action 12

Action 5

Action 1

Actions
2, 3, 4,
8-10

Action 15
2, 6, 7, 14

Action 13

Action 11

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**Thank you very much for your kind
attention**