



Implementing the BEPS package

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Major challenges

B for Balance

Complicated rules



Efficient dispute
resolution

Taxing untaxed
profits



General tax
competition

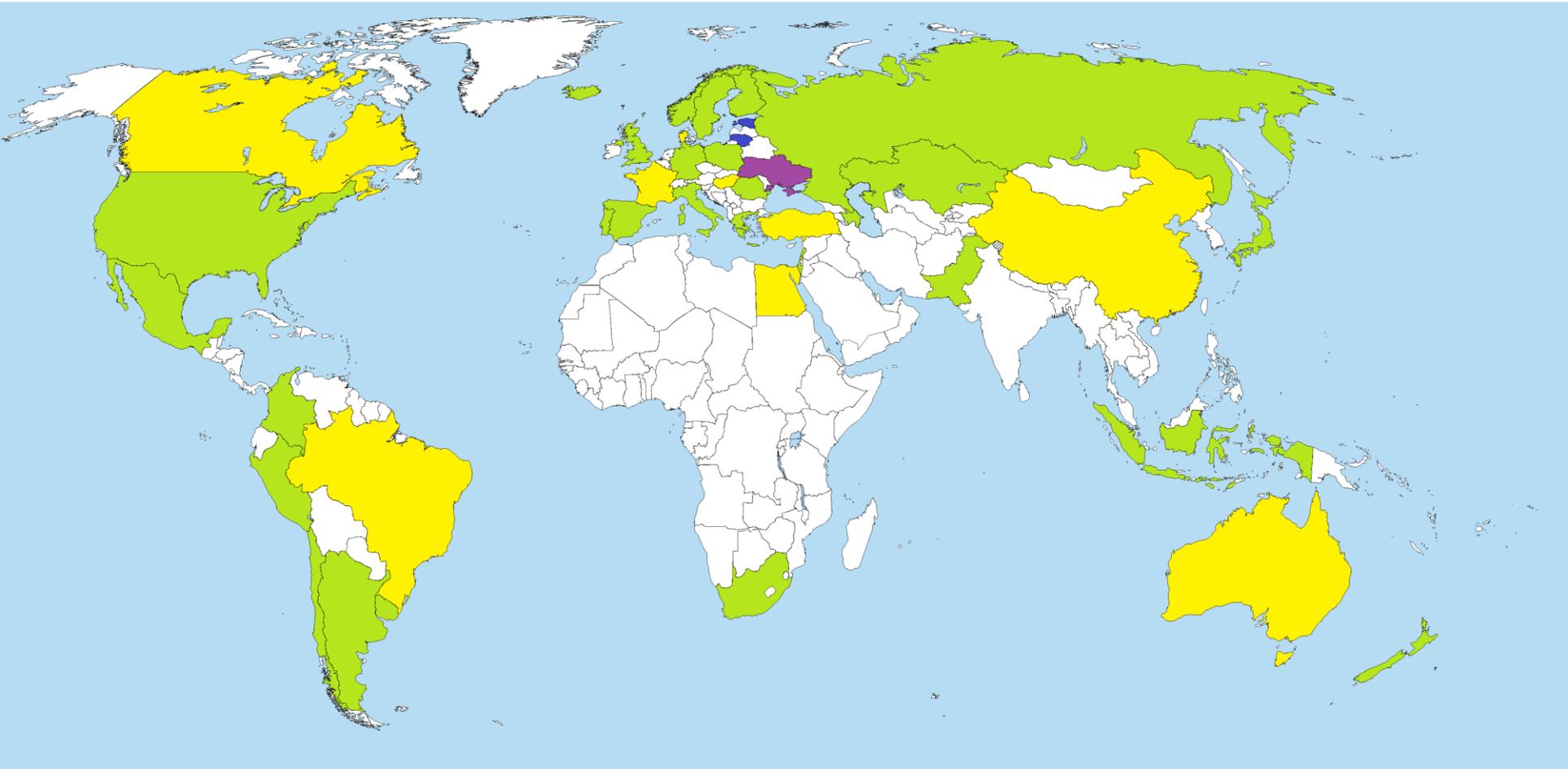
Tax turbulence



Leveled playfield



CFC (1)





CFC (2)

“ABUSIVE” STRUCTURES	“ <i>BONA FIDE</i> ” STRUCTURES
<ul style="list-style-type: none">- No TIEA jurisdiction- Low tax jurisdiction- Low-taxed passive income companies- Companies with insufficient substance	<ul style="list-style-type: none">- Companies listed on eligible stock exchange- Charities- High effective tax rate- Sufficient substance to perform active business
CFC charge	No CFC charge + participation exemption



Mutual Agreement Procedure

Germany	582
Belgium	502
United Kingdom	344
France	336
United States	299
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Ukraine	1

* Number of MAP's initiated by country since 1 January 2017



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