

PRESENTED BY:

The 2015 OECD International Tax Conference

June 10-11, 2015
Four Seasons Hotel
Washington D.C.



UNITED STATES COUNCIL FOR
INTERNATIONAL BUSINESS



BIAC



OECD

BETTER POLICIES FOR BETTER LIVES

SPONSORS:

Deloitte.



ittiTM



ExxonMobil.



II. BEPS: CURRENT STATE OF PLAY

The 2015 OECD International Tax Conference

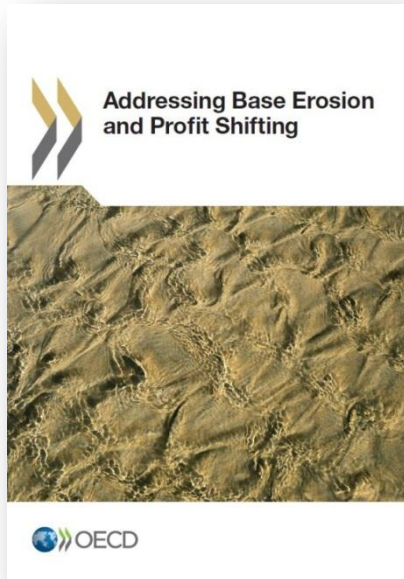
June 10-11, 2015
Four Seasons Hotel
Washington D.C.



PANELISTS

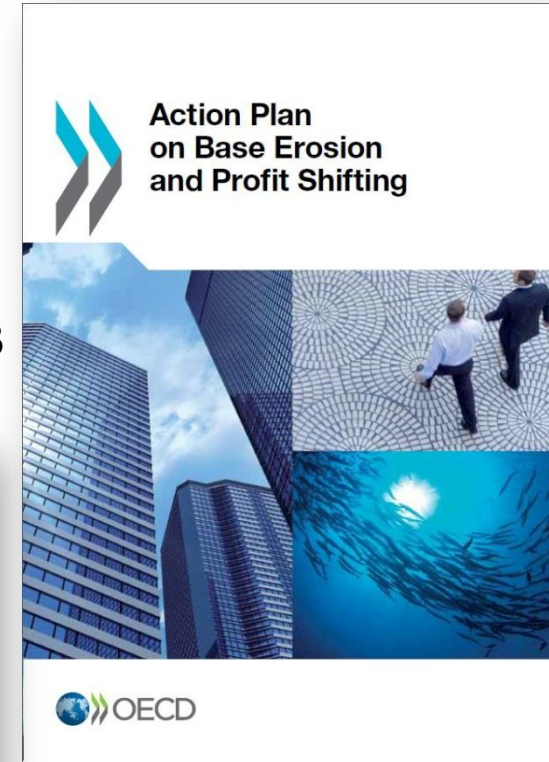
- **Pascal Saint-Amans**, Director of OECD Centre for Tax Policy & Administration
- **Danielle E. Rolfes**, International Tax Counsel, U.S. Treasury
- **Mike Williams**, Director, Business and International Tax, HM Treasury
- **Will Morris**, Chairman, BIAC Committee on Taxation and Fiscal Affairs; Director, Global Tax Policy, GE International Inc. (United Kingdom)

THE DIAGNOSIS, THE ACTION PLAN AND THE SEPTEMBER 2014 DELIVERABLES



February 2013

July 2013



Sept 2014



THE 15 ACTIONS

Coherence

Hybrid Mismatch
Arrangements (2)

CFC Rules (3)

Interest
Deductions (4)

Harmful Tax
Practices (5)

Substance

Preventing Tax Treaty Abuse (6)

Avoidance of
PE Status (7)

TP Aspects of Intangibles (8)

TP/Risk and
Capital (9)

TP/High Risk
Transactions (10)

Transparency and Certainty

Methodologies and Data
Analysis (11)

Disclosure
Rules (12)

TP Documentation (13)

Dispute
Resolution (14)

Digital Economy (1)

Multilateral Instrument (15)