

PRESENTED BY:

# The 2015 OECD International Tax Conference

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



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# IX. POST-2015

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# PANELISTS

- **Pascal Saint-Amans**, Director of OECD Centre for Tax Policy & Administration
- **Masatsugu Asakawa**, Chair of the OECD Committee on Fiscal Affairs, Director-General, International Bureau, Ministry of Finance, Japan
- **Brian Ernewein**, General Director, Tax Policy, Department of Finance, Canada
- **Sunita Manik**, Group Executive, Large Business Centre, South African Revenue Service
- **Pam Olson**, U.S. Deputy Tax Leader & Washington National Tax Services Leader, PricewaterhouseCoopers LLP

# BEPS OUTPUTS

## BEPS Outputs

- a) Recommendations regarding domestic law rules: best practices
- b) Changes to the model tax convention: minimum standards and best practice
- c) Changes to the transfer pricing guidelines
- d) Harmful Tax Practices
- e) Analytical Reports

## Follow-up Actions

- a) Technical work in certain areas will continue after 2015
- b) Implementation
- c) Monitoring

# Post-2015

## IMPLEMENTATION

- Guidance on implementation useful for consistency & resource-efficient – e.g. Hybrid Mismatches
- Revised guidance part of the transfer pricing guidelines
- Toolkits for developing countries
- Changes to tax treaties via the Multilateral Instrument

## MONITORING

- Effects of the measures, e.g. CBC by 2020
- Economic impact of the measures over time
- Compliance with minimum standards – review?
- Monitoring best practice
- Ensure effective dispute resolution