



Action Plan on Base Erosion and Profit Shifting

Oecd Organisation For Economic Co-Operation And Development

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Taxation is at the core of countries' sovereignty, but in recent years, multinational companies have avoided taxation in their home countries by pushing activities abroad to low or no tax jurisdictions. The G20 asked Oecd to address this growing problem by creating this action plan to address base erosion and profit shifting. This plan identifies a series of domestic and international actions to address the problem and sets timelines for the implementation.

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