

# OECD BEPS Action Plan – 2015-2018

## Introduction

The OECD BEPS Action Plan is a set of measures designed to address tax avoidance and base erosion and profit shifting (BEPS) in the context of the digital economy. The plan consists of 15 action items, which are grouped into three pillars: (1) addressing the challenges of the digital economy, (2) strengthening the tax base, and (3) improving dispute resolution.

The OECD BEPS Action Plan was adopted in 2015 and is a key component of the OECD's broader efforts to reform international tax rules. The plan is based on the principle of fairness and aims to ensure that multinational enterprises pay taxes in the countries where they create value. The plan is also designed to be flexible and adaptable to the changing needs of the digital economy.

The OECD BEPS Action Plan is a key component of the OECD's broader efforts to reform international tax rules. The plan is based on the principle of fairness and aims to ensure that multinational enterprises pay taxes in the countries where they create value. The plan is also designed to be flexible and adaptable to the changing needs of the digital economy.

The OECD BEPS Action Plan is a key component of the OECD's broader efforts to reform international tax rules. The plan is based on the principle of fairness and aims to ensure that multinational enterprises pay taxes in the countries where they create value. The plan is also designed to be flexible and adaptable to the changing needs of the digital economy.

The OECD BEPS Action Plan is a key component of the OECD's broader efforts to reform international tax rules. The plan is based on the principle of fairness and aims to ensure that multinational enterprises pay taxes in the countries where they create value. The plan is also designed to be flexible and adaptable to the changing needs of the digital economy.

The OECD BEPS Action Plan is a key component of the OECD's broader efforts to reform international tax rules. The plan is based on the principle of fairness and aims to ensure that multinational enterprises pay taxes in the countries where they create value. The plan is also designed to be flexible and adaptable to the changing needs of the digital economy.

The OECD BEPS Action Plan is a key component of the OECD's broader efforts to reform international tax rules. The plan is based on the principle of fairness and aims to ensure that multinational enterprises pay taxes in the countries where they create value. The plan is also designed to be flexible and adaptable to the changing needs of the digital economy.

The OECD BEPS Action Plan is a key component of the OECD's broader efforts to reform international tax rules. The plan is based on the principle of fairness and aims to ensure that multinational enterprises pay taxes in the countries where they create value. The plan is also designed to be flexible and adaptable to the changing needs of the digital economy.

The OECD BEPS Action Plan is a key component of the OECD's broader efforts to reform international tax rules. The plan is based on the principle of fairness and aims to ensure that multinational enterprises pay taxes in the countries where they create value. The plan is also designed to be flexible and adaptable to the changing needs of the digital economy.

