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# Oecd beps action 13 pdf

Action Item	Relevante Themen	Verbindlichkeitsstatus
AP 7: Definition of PE	Kommissionärsstrukturen, Warenlager	Updated standard
AP 8-10: Transfer Pricing	Intangibles	Updated standard
AP 11: BEPS Data	-	Special considerations
AP 12: Mandatory Disclosure	-	Guidance
AP 13: TP Documentation	Master File, Local File, CbCR	Minimum standard
AP 14: Dispute Resolution	Mandatory binding arbitration	Minimum standard
AP 15: Multilateral Instrument	-	Innovative approach

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Oecd beps action 13 peer review. Oecd guidelines beps action 13. Oecd beps action 13 final report. Oecd guidance on the implementation of country-by-country reporting beps action 13.

These are some of the recommendations included in Action 5 on harmful tax practices, Action 6 on treaty abuse, Action 13 on transfer pricing documentation and CbCR and Action 14 on dispute resolution. Action 13 peer review documents The peer review documents on Action 13, which reflect the approach agreed by the Inclusive Framework for reviewing compliance with the CbCR minimum standard from 2020 onwards, contain two sections: The terms of reference, which are unchanged from the original mandate in 2017, and which set out the criteria for assessing the implementation of the minimum standard. The peer review is a separate process following the 2020 review to evaluate whether modifications to the CbCR minimum standard should be made. The recommendations made in the reports range from new minimum standards to reinforced international standards, common approaches to facilitate the convergence of national practices, and guidance drawing on best practices. With respect to the terms of reference, there has been no change to the ones agreed by the Inclusive Framework in 2017. In contrast, the peer review documents contain a revised methodology that replaces the one agreed by the Inclusive Framework in 2017, which expired with the completion of the third annual peer review in September 2020. There will be no rating of compliance in the peer review. FURTHER INFORMATION / On 29 October 2020, the Organisation for Economic Co-operation and Development (OECD) released an updated version of the peer review documents (pdf) on the Base Erosion and Profit Shifting (BEPS) Action 13 minimum standard on Country-by-Country (CbC) Reporting (CbCR), including a revised methodology. Implications The purpose of the peer reviews is to ensure the effective implementation by the countries that are members of the Inclusive Framework of the agreed standards on CbCR. An annual peer review process will be applied to all members of the Inclusive Framework and non-member jurisdictions relevant to the work (i.e., any non-Inclusive Framework member jurisdiction with a CbCR requirement that is considered relevant to Inclusive Framework member jurisdictions by the CbCR Group,5 which includes the Ad Hoc Joint Working Party 66 and the Working Party 10 sub-group7). Each year's peer review process will culminate in the production of a report on the status of the implementation of CbCR, which will cover all key aspects of the BEPS Action 13 minimum standard. To collect data relevant to the peer review each year, jurisdictions should provide responses in sufficient detail through the self-assessment questionnaire included in the peer review document. Also available is a compilation of the approaches adopted by jurisdictions, in cases where guidance provides flexibility: One of the conditions for receiving and using CbC Reports is that a jurisdiction must have in place the necessary framework and infrastructure to ensure the appropriate use of CbCR information. Detailed discussion Background In October 2015, the OECD released the final reports on all 15 focus areas of the BEPS Action Plan. The revised methodology replaces the one agreed by the Inclusive Framework in 2017, which expired with the completion of the third annual peer review in September 2020. In the interests of consistent implementation and certainty for both tax administrations and taxpayers, the Inclusive Framework on BEPS has issued guidance to address certain key questions. This includes the process for collecting the relevant data, the preparation and approval of reports, the outputs of the review and the follow-up process. For additional information with respect to this Alert, please contact the following: Ernst & Young Belastingadviseurs LLP, Rotterdam Ronald van den Brekel Marlies de Ruijter Maikel Evers Ernst & Young Belastingadviseurs LLP, Amsterdam David Corredor-Velasquez Konstantina Tsimigka Roberto Aviles Gutierrez Ernst & Young LLP (United States), Global Tax Desk Network, New York Ernst & Young LLP (United States), Washington, DC It also includes one optional question on the Master file and Local file requirements that a jurisdiction has in place, which is used to explain a country's implementation of Action 13.8 All responses will be available to the members of the Inclusive Framework. Once this review is completed, the Inclusive Framework will consider whether any further changes to the peer review methodology are needed and, if so, the timing of such changes. The report will include proposed recommendations for addressing any shortcomings for each jurisdiction, if necessary. The annual report will contain two parts. The new peer review documents form the basis on which the continuing BEPS Action 13 peer review processes will be undertaken. Through the 2020 review, the Inclusive Framework will assess whether modifications will be made to the content and requirements contained in the Action 13 annual report. On 1 February 2017, the OECD released the first peer review documents on BEPS Action 13.1 According to the methodology included in the peer review documents, the peer review follows a staged approach. As jurisdictions have moved into the implementation stage, some questions of interpretation have arisen. Minimum standards are the BEPS recommendations that all members of the Inclusive Framework are committed to implement. The responses will be confidential and for official use only. Instead, the OECD indicated at the time of release of the BEPS reports that it would, at a later stage, issue peer review documents on these Actions providing the terms of reference and the methodology to conduct the peer reviews at a later date. The mechanics of the peer review process were not included as part of the final reports on these Actions. The methodology which sets out the procedural mechanism by which jurisdictions will complete the peer reviews from 2020 onwards. As indicated in the OECD press release in October 2019, the Inclusive Framework extended the mandate for these peer reviews beyond the original 2020 date. The wider review of the BEPS Action 13 minimum standard (the 2020 review) is ongoing and is a separate project from the peer review process. The purpose of the peer reviews is to ensure the consistent and effective implementation of the CbCR minimum standard. Second, with respect to each member of the Inclusive Framework and jurisdiction of relevance, the annual report will contain a short section on that jurisdiction's implementation of the CbCR standard. The updated peer review documents include the agreed terms of reference containing the evaluation criteria for the minimum standard and the assessment methodology for the peer review process. The questionnaire covers each aspect of the terms of reference and some statistical information (e.g., how many CbC reports have been filed in the jurisdiction, and how many CbC reports have been sent to other jurisdictions). In October 2019, the Inclusive Framework on BEPS (the Inclusive Framework) extended the mandate for these peer reviews beyond the original 2020 date (see the OECD press release). The outcome of the peer reviews may lead to additional technical guidance or further changes to be implemented by jurisdictions. After the release in 2021 of the report on the 2020 review findings and any implications for the CbCR minimum standard, the Inclusive Framework will next consider whether any further changes to the methodology are needed and, if so, the timing of such changes. The questionnaire is subject to two rounds of approvals by the CbCR Group. First, the introduction and executive summary, which will explain the background of the peer review and provide an overview of the progress made by Inclusive Framework members in implementing CbCR in accordance with the items of the terms of reference. The peer reviews consist of three phases structured into annual reviews, starting respectively in 2017, 2018, and 2019. It will be important for taxpayers to stay abreast of any additional changes. To assist jurisdictions in complying with this condition, the OECD has released guidance on the meaning of "appropriate use", the consequences of non-compliance with the appropriate use condition and approaches that may be used by tax authorities to ensure the appropriate use of CbCR information. These documents will not be made publicly available. Each year's review process culminates in the production of an annual consolidated report on the outcomes of the peer reviews. This guidance is periodically updated. The minimum standards are subject to a peer review process. The methodology contemplates collecting data relevant to the peer review by using standardized questionnaires that are sent to the reviewed jurisdiction as well as peers (i.e., the other members of the Inclusive Framework). The outcomes of this wider 2020 review are scheduled to be released in 2021. Further, the peer review methodology provides that the annual report will remain confidential but can be made public if the Inclusive Framework decides to declassify it. The OECD has already released the first,2 second,3 and third4 compilation of annual peer reviews of the minimum standard on BEPS Action 13. Next steps The first peer review based on this revised methodology began in September 2020 and will be submitted to the Inclusive Framework for approval by no later than September 2021.

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