



CCH® AnswerConnect

Base Erosion and Profit Shifting (BEPS)

Research & Learning

Base erosion and profit shifting (BEPS) is one of the fastest evolving areas of international tax. CCH AnswerConnect allows tax professionals and advisors to efficiently research issues across multiple jurisdictions. Authored by experts in the field and industry thought leaders, this powerful solution helps you to stay compliant globally and plan for the future.

Practical, Real-Time Information to Stay Compliant

The CCH AnswerConnect Library provides you with daily news, detailed coverage of developing trends, in-depth analysis, primary source material, plus tools and practice aids, all designed to help you navigate the complexities of BEPS. Updated in real time, be assured you'll always have the latest information when you need it.

News and Thought Leadership

Daily news focused specifically on transfer pricing issues is available via CCH AnswerConnect and directly by email to ensure that you are always current on the latest BEPS developments around the globe.

In-depth Analysis

In-depth analysis is provided, covering the transfer pricing rules for over

60 jurisdictions. The analysis is specifically designed to facilitate the comparison of multiple jurisdictions.

Primary Source

Statutes, regulations, and other relevant primary source material are provided for all jurisdictions covered. Also included are the OECD's BEPS Action Plan and related documents.

Jurisdictions covered include:

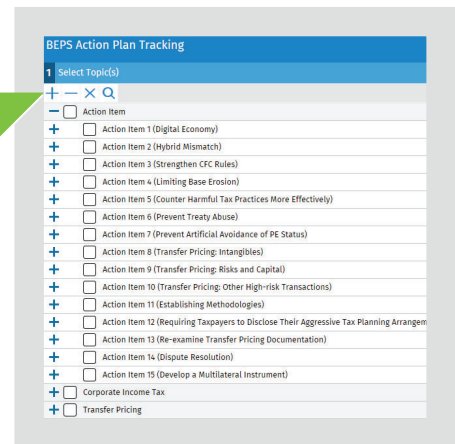
- Argentina
- Australia
- Austria
- Azerbaijan
- Belgium
- Bolivia
- Bosnia and Herzegovina
- Brazil
- Bulgaria
- Canada
- Chile
- China
- Colombia
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Ecuador
- Estonia
- Finland
- France
- Germany
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- Hungary
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- Montenegro
- Netherlands
- New Zealand
- Nigeria
- Norway
- Panama
- Peru
- Philippines
- Poland
- Portugal
- Romania
- Russia
- Serbia
- Singapore
- Slovakia
- Slovenia
- South Africa
- South Korea
- Spain
- Sweden
- Switzerland
- Taiwan
- Thailand
- Turkey
- Ukraine
- United Kingdom
- Venezuela
- Vietnam

Featured Tools

Access to Wolters Kluwers exclusive SmartChart functionality including:

- Country by Country Reporting SmartChart – focusing on compliance with the Master File, Local File and Country by Country Report
- BEPS Action Plan Tracking SmartChart – providing quick answers on developments for all 15 actions
- Multilateral Instrument Tracking Smart Chart – keeping you up to date on all of the jurisdictions that have signed the MLI, the applicable Covered Tax Agreements and reservations made by each jurisdiction

Quickly review the implementation of the OECD action plans by country.



View the status and track the changes of the country by country reporting requirements.

Jurisdiction	Answer	Citation
Canada		Federal Budget 2016, announced on March 22, 2016 Department of Finance, Legislative Proposals Relating to Income Tax, Sales Tax and Excise Duties Introduced on June 23, 2016, Finance 2016 , introducing para. 3.13.3 into the ITA
Chile	Chile has implemented country by country reporting requirements. They apply for fiscal years beginning on or after January 1, 2016.	No. 8 of Article 311 of the Income Tax Law Exempt Resolution No. 128 of December 23, 2016
China	China has implemented country by country reporting requirements. They apply for fiscal years beginning on or after January 1, 2016.	SAT Announcement No. 42 of June 29, 2016, Arts 2-4 and 7 SAT Announcement No. 56 of March 30, 2017
Czech Republic		Multilateral Convention on Mutual Agreement for the automatic exchange of country by country reports, signed by Czech on 09/12/2016
Colombia	Colombia has implemented country by country reporting requirements. They apply for fiscal years beginning on or after January 1, 2016.	Dec. 49119-2015, as amended by Law No. 1819 of December 24, 2015 Resolución 13

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