

# Base erosion and profit shifting (BEPS)

National Tax Conference

Kuala Lumpur Convention Centre

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August 2014

BE HEARD.  
BE RECOGNISED.



# What is BEPS?

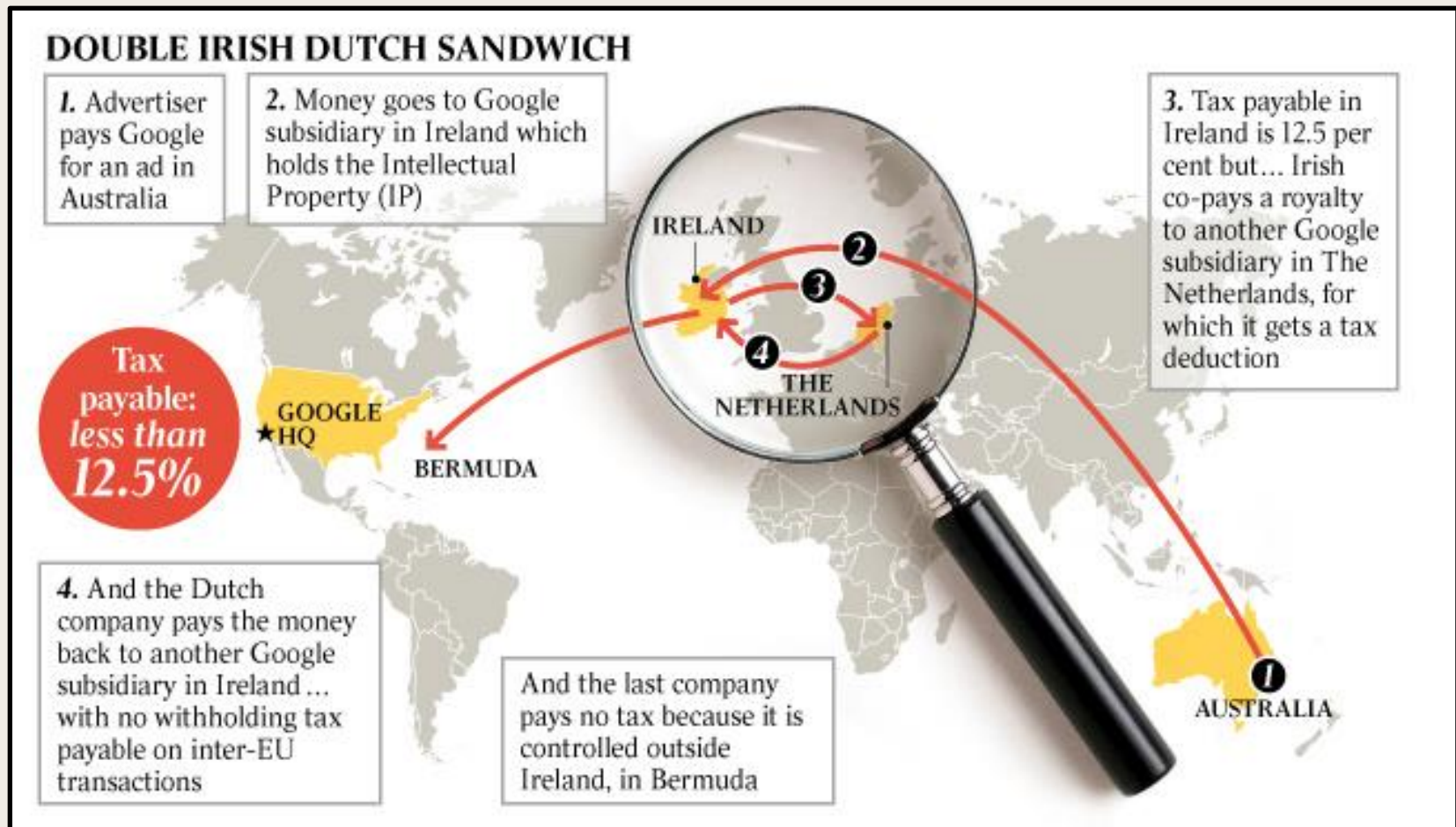
Base Erosion and Profit Shifting (BEPS) relates to multinational companies artificially reducing their tax obligations by taking advantage of differences in national tax rules in the various countries they operate in.

These activities are not illegal

The BEPS Action Plan is designed to better match the timing and location of revenue (and value creation) with tax liabilities

Given advances in technology, and increased complexity created through global value chains and intellectual property rights, this complexity has meant that BEPS is now a major issue for many countries – not just those in the G20/ OECD.

# An example- the double Irish Dutch Sandwich



Terima kasih, and  
semoga berjaya!

