

OECD BEPS communique on Guidance on Transfer Pricing Aspects of Intangibles

Written by Altus Admin - Altus Economics
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OECD BEPS communique on Guidance on Transfer Pricing Aspects of Intangibles

The OECD has released its report on Guidance on Transfer Pricing Aspects of Intangibles on September 16, along with six other deliverables agreeing to seven key measures in the OECD

[Action Plan on Base Erosion and Profit Shifting](#)

(BEPS). Final reports have been issued on

[Addressing the Tax Challenges of the Digital Economy](#)

(Action 1) and

[Developing a Multilateral Instrument to Modify Bilateral Tax Treaties](#)

(Action 15), and an interim plan on

[Countering Harmful Tax Practices More Effectively, Taking into Account Transparency and Substance](#)

(Action 5). Other draft recommendations include Action Plans

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The report and recommendations were provided in a [communique to G20 Finance ministers and Central Bank Governors in Cairns, Australia on September 20](#)

and “welcomed”

[according to OECD Director for the Centre for Tax Policy and Administration](#)

, Pascal Saint-Amans. Yet there does appear to be some discord among participating OECD nations, with U.S. Treasury Deputy Assistant Secretary for International Affairs Robert Stack expressing concern on whether consensus on all the Action Plans can be made, particularly in areas of transfer pricing dealing with the Digital Economy versus traditional economy measures.

[Contact a senior economist](#) at Altus Economics for further information on the OECD/G20 Base Erosion and Profit Shifting Project and how this may impact your multi-national clients and their transfer pricing.