
ARMENIA JOINS OECD'S BEPS INCLUSIVE FRAMEWORK

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Armenia has newly joined the OECD's Inclusive Framework on base erosion and profit shifting (BEPS).

The BEPS Inclusive Framework allows interested tax jurisdictions to work with the OECD and G-20 nations on monitoring the implementation of the BEPS proposals.

As a member of the BEPS Inclusive Framework, Armenia will monitor implementation of the following four BEPS minimum standards: countering harmful practices (BEPS Action 5), preventing treaty abuse (BEPS Action 6), transfer pricing documentation and country-by-country reporting (BEPS Action 13), and improving dispute resolution mechanisms (BEPS Action 14).

Till date, 128 tax jurisdictions are part of the BEPS Inclusive Framework.

<https://transferpricingnews.com/armenia-joins-oecd-s-beps-inclusive-framework/>

Kaynak/Source: