

国際租税の潮流

宮武敏夫

－ 概要 －

A. はじめに

国際租税研究団体

1. IFA (1970年入会) IFA 日本支部 1975年10月25日設立
2. OECD Advisory Group on the Model Tax Convention
3. UN Committee of Experts in International Cooperation on Tax Matters  
UM Model Double Taxation Convention
4. Subcommittee on Transfer Pricing - Practical Issues  
Practical Manual on Transfer Pricing for Developing Countries
5. Subcommittee on Article 9 (Associated Enterprises): Transfer Pricing
6. International Tax Group ("ITG")  
cf. International Tax Periodicals

B. 国際租税の潮流 - 最近45年間の Major Events

1. 新しい国内の国際税制
  - (i) タックスヘイブン対策税制 (1978年)
  - (ii) 移転価格税制 (1986年)
  - (iii) 過少資本税制 (1992年)
  - (vi) 外国子会社配当益金不算入制度と間接外国税額控除制度の廃止 (2009年)
  - (v) 過大支払利子税制 (2012年)
2. 米国の税制
  - (i) Check-the-box (Kintner Rule) / LLC 1997年1月1日施行
  - (ii) Corporate Migration (Domestication)
3. 日本の租税条約  
日米租税条約全面改正 (2003年11月6日署名)
  - ①配当源泉税 親子会社間免除 (10条3項)
  - ②利子源泉税 金融機関免除 (11条3項)
  - ③使用料源泉税免除 (12条1項)
  - ④Hybrid Entity (4条6項)
  - ⑤LOB (特典条項) (22条)日英条約、日仏条約、日豪条約、日ニュージーランド条約、日蘭条約、

日スイス条約等に影響

4. OECD の租税条約に関連する主たる Reports
  - (i) The Application of the OECD Model Tax Convention to Partnership (20 January 1999)
  - (ii) Treaty Characterization Issues Arising from E-Commerce (7 November 2002)
  - (iii) Issues Arising Under Article 5 (Permanent Establishment) of the Model Convention (7 November 2002)  
(Revised Proposals concerning the Interpretation and Application of Article 5 (Permanent Establishment 19 October 2012)
  - (iv) Restricting the Entitlement to Treaty Benefits (7 November 2002)
  - (v) Improving the Resolution of Tax Treaty Disputes (30 January 2007)
  - (vi) Application and Interpretation of Article 24 (Non-Discrimination) (20 June 2008)
  - (vii) ① Report on the Attribution of Profits to Permanent Establishments (17 July 2008)  
② 2010 Report on the Attribution of Profits to Permanent Establishments (22 July 2010)
  - (viii) The Granting of Treaty Benefits with respect to the Income of Collective Investment Vehicles (23 April 2010)
  - (ix) OECD Model Convention: Revised Proposals Concerning the Meaning of “Beneficial Owner” in Articles 10, 11 and 13 (19 October 2012)
5. OECD モデル条約及びそのコメンタリーの改訂
  - (i) 1 条コメンタリー
    - (i) パートナーシップ
    - (ii) CIVs
    - (iii) 条約の濫用 (improper use)
  - (ii) 4 条コメンタリー (liable to tax vs. subject to tax)
  - (iii) 5 条コメンタリー (PE 概念) (2002&進行中)
  - (iv) 7 条規定及びコメンタリー (PE 帰属所得) (2008&2010)
  - (v) 10 条 (配当)、11 条 (利子) 及び 12 条 (使用料) コメンタリー
  - (vi) 14 条規定削除 (独立人的役務) (2000)
  - (vii) 24 条コメンタリー (無差別待遇) (2008)
  - (viii) 25 条規定及びコメンタリー (相互協議手続)  
25 条 5 項に仲裁規定追加 (2008)
  - (ix) 26 条規定及びコメンタリー (情報交換)
    - (a) 租税条約の情報交換規定改正  
OECD モデル条約 26 条改正 (2005)

- ① foreseeably relevant (旧 necessary)
  - ② bank secrecy
  - ③ not necessary for domestic tax
  - (i) OECD Manual on the Implementation of Exchange of Information Provisions for Tax Purposes (Updated: 23 January 2006)
    - ① Module 1 on Exchange of Information on Request
    - ② Module 2 on Spontaneous Exchange of Information
    - ③ Module 3 on Automatic (or Routine) Exchange of Information
    - ④ Module 4 on Industry-wide Exchange of Information
    - ⑤ Module 5 on Conducting Simultaneous Tax Examinations
    - ⑥ Module 6 on Conducting Tax Examinations Abroad.
    - ⑦ Module 7 on Country Profiles regarding Information Exchange
    - ⑧ Module 8 on Information Exchange Instruments and Models
    - ⑨ Module 9 on Joint Audits: The Forum on Tax Administration  
Joint Audits Participants Guide
  - (ii) FTA: Joint Audit Report (15-16 September 2010)
  - (iii) Automatic Exchange of Information: What It Is, How It Works, Benefits, What Remains To Be Done (23 July 2012)
  - (iv) Keeping It Safe: OECD Guide on the Production of Confidentiality of Information Exchanged for Tax Purposes (23 July 2012)
  - (v) Automatic Exchange of Information: The Next Step (Updated: 16 January 2014)  
[UK's automatic information sharing agreement with the Cayman Islands, 2013]
  - (vi) Automatic Exchange of Financial Account Information: Background Information Brief (Updated: 13 February 2014)
  - (vii) Standard for Automatic Exchange of Financial Account Information: Common Reporting Standard (13 February 2014)
  - (b) 日本の租税条約の情報交換規定改正  
スイス(一部改正)(2012年施行)、オランダ(全面改正)(2012年施行)
  - (c) TIEA
    - ① OECD (Model) Agreement on Exchange of Information on Tax Matters (18 April 2002)
    - ② 日本の TIEAs with (1) Bermuda, (2) Bahamas, (3) Isle of Man, (4) Cayman Islands, (5) Liechtenstein, (6) Samoa, (7) Jersey, (8) Guernsey, (9) Oman (未発効), (10) Macao (基本合意) & (11) British Virgin Islands (基本合意)
6. OECD TP Guidelines (1995年公表)
- (i) Chapters VI (Intangibles) +VII (Intra-Group Services) 1997年



- (ii) Chapter VIII (Cost Contribution Agreements) 1997 年
  - (iii) Annexes 1997 年 & 1999 年
  - (iv) Chapter IV (TP Disputes) 2008 年
  - (v) Foreword & Preface 2009 年
  - (vi) Chapter I~III revision 2010 年
  - (vii) Chapter IX (Business Restructuring) 2010 年
  - (viii) Foreword, Preface, Glossary, Chapters IV~VIII update 2010 年
  - (ix) Chapter VI (Intangibles) (改訂中)
7. UN モデル条約
- (i) 1979 年
  - (ii) 第 1 回改訂 1999 年
  - (iii) 第 2 回改訂 2011 年
8. TP Practical Manual for Developing Countries  
2012 年作成 (2017 年改訂予定)
9. 税務行政執行共助条約 (2013 年 12 月 23 日現在署名加盟国 64 カ国)
- (i) 1988 年 1 月 25 日成立。1995 年 4 月 1 日発効
  - (ii) 2010 年 5 月 27 日改正
  - (iii) 2011 年 11 月 3 日日本調印。2013 年 10 月 1 日日本に対して発効
10. Harmful Tax Competition
- (i) タックスヘイブンによる Tax Competition  
OECD Report: Harmful Tax Competition: An Emerging Global Issue (April 1998)  
“Tax havens” are effectively defined as jurisdictions that:
    - (1) impose no, or only nominal, tax on the relevant income, and in which one or more of the following factors are present:
    - (2) lack of effective exchange of information;
    - (3) lack of transparency;
    - (4) absence of a requirement that the activity in question be substantial.
 OECD は、2001 年上記(1)及び(4)の要件を削除
  - (ii) タックスヘイブン以外による Tax Competition
11. 法人税の法定実効税率
- (i) 実効税率の意義
  - (ii) 目的
    - ①外資導入
    - ②日本企業の国際的競争力
  - (iii) 日本の実効税率は、復興特別法人税を含めないと 35.64%  
世界の平均は 30%を切っている

Country	Central government corporate income tax rate	Adjusted central government corporate income tax rate	Sub-central government corporate income tax rate	Combined corporate income tax rate
Australia	30.0	30.0		30.0
Austria	25.0	25.0		25.0
Belgium	33.99 (33.0)	34.0		34.0
Canada	15.0	15.0	11.3	26.1
Chile	20.0	20.0		20.0
Czech Republic	19.0	19.0		19.0
Denmark	25.0	25.0		25.0 [24.5%]
Estonia	21.0	21.0		21.0
Finland	24.5	24.5		24.5
France	34.4	34.4		34.4
Germany	15.825 (15.0)	15.825	14.4	30.2
Greece	26.0	26.0		26.0
Hungary	19.0	19.0		19.0
Iceland	20.0	20.0		20.0
Ireland	12.5	12.5		12.5
Israel	25.0	25.0	0.0	25.0
Italy	27.5	27.5		27.5
Japan	28.05(25.5)	26.2	10.8	37.0
Korea	22.0	22.0	2.2	24.2
Luxembourg	22.47 (21.0)	22.5	6.8	29.2
Mexico	30.0	30.0		30.0
Netherlands	25.0	25.0		25.0
New Zealand	28.0	28.0		28.0
Norway	28.0	28.0		28.0 [27.0%]
Poland	19.0	19.0		19.0
Portugal	25.0 [23%]	30.0	1.5	31.5 [29.5%]
Slovak Republic	23.0	23.0		23.0
Slovenia	17.0	17.0		17.0
Spain	30.0	30.0		30.0
Sweden	22.0	22.0		22.0
Switzerland	8.5	6.7	14.4	21.1
Turkey	20.0	20.0		20.0
United Kingdom	23.0	23.0		23.0 [21.0%]
United States	35.0	32.8	6.3	39.1

(Source: OECD)

番外

Hong Kong 16.5%

Singapore 17.0%

日本の CFC 規定との関連 (CFC トリガー税率)

日本は、米国に次ぐ高い法人税率を維持

## 12. 新しい傾向

- (1) FATCA (Foreign Account Tax Compliance Act)  
cf. Rubik Agreements (Switzerland – U.K. & Austria) (Germany)
- (2) 租税回避 – BEPS
  - (i) OECD Reports
    - ① A Report of the OECD Committee on Fiscal Affairs: “Tax Evasion and Avoidance” (1980) (Working Party on Tax Avoidance and Evasion 1977)
    - ② Study into the Role of Tax Intermediaries (Fourth OECD Forum on Tax Administration, Cape Town, South Africa) (10-11 January 2008)
    - ③ Engaging with High Net Worth Individuals on Tax Compliance (Fifth OECD Forum on Tax Administration, Paris, France) (28-29 May 2009)
    - ④ Building Transparent Tax Compliance by Banks (2009)
    - ⑤ Addressing Tax Risks Involving Bank Losses (2010)
    - ⑥ Tackling Aggressive Tax Planning through Improved Transparency and Disclosure (1 February 2011)
    - ⑦ Corporate Loss Utilization through Aggressive Tax Planning (30 August 2011)
    - ⑧ Hybrid Mismatch Arrangements: Tax Policy and Compliance Issues (5 March 2012)
    - ⑨ Addressing Base Erosion and Profit Shifting (12 February 2013)
    - ⑩ Aggressive Tax Planning based on After - Tax Hedging (13 March 2013)
    - ⑪ Action Plan on Base Erosion and Profit Shifting (19 July 2013)
    - ⑫ Discussion Draft on Transfer Pricing Documentation and Country-by-Country Reporting (30 January 2014)  
Master file vs. Local file  
Country-by-country reporting template
  - (ii) G8 & G20
- (3) Double taxation と Double non-taxation
- (4) Electronic Commerce - Digital Economy
  - (i) 問題点
    - ① Income Tax  
PE  
Characterization
    - ② VAT
    - ③ 売上税 (USA 州税)



- (ii) OECD: Request for Input Regarding Work on Tax Challenges of the Digital Economy (22 November 2013)
- (iii) OECD: Compilation of Comments Received in Response to Request for Input on Tax Challenges of the Digital Economy (January 2014)
- (iv) Final report planned for September, 2014
- (5) GAAR (General Anti-Avoidance Rule)
  - (a) GAAR 採用に関する他国の動向
    - (i) Australia (1981),
    - (ii) Belgium (1993) (replaced by a general anti-abuse provision 2012)
    - (iii) Brazil (2001),
    - (iv) Canada (1988),
    - (v) China (2008),
    - (vi) Germany (2008),
    - (vii) Hong Kong (1986),
    - (viii) India (2013) (2016 年 4 月 1 日施行予定),
    - (ix) Ireland (1989),
    - (x) Netherlands (Statutory GAAR – 1930s, Judicial GAAR – 1987),
    - (xi) New Zealand (1974),
    - (xii) Poland (2006),
    - (xiii) Singapore (1988),
    - (xiv) South Africa (2006)
    - (xv) South Korea (No GAAR, but codified substance over form principle (1960s) and economic substance principle (2007),
    - (xvi) U.K. (proposed) (Aaronson Report) (various jurisprudence based on *Ramsay v. IRC* (1981)),
    - (xvii) U.S. (No GAAR, but economic substance doctrine codified in 2011)

(Source: PwC)

- (b) 日本(SAAR-法人税法 132 条(1923 年創設)、132 条の 2、132 条の 3)

法人税法 132 条

「これを容認した場合には法人税の負担を不当に減少させる結果となると認められるものがあるときは、その行為又は計算にかかわらず、税務署長の認めるところにより、その法人に係る法人税の課税標準若しくは欠損金額又は法人税の額を計算することができる。」

最高裁昭和 53 年 4 月 21 日判決

「法人税法一三二条の規定の趣旨、目的に照らせば、右規定は、原審が判示するような客観的、合理的基準に従って同族会社の行為計算を否認すべき権限を税務署長に与えているものと解することができるものであるから、右規定が税務署長に包括的、一般

的、白地的に課税処分権限を与えたものであることを前提とする所論違憲の主張は、その前提を欠く。原判決に所論の違法はなく、論旨は採用することができない。」

札幌高裁昭和 51 年 1 月 13 日判決

「右行為計算否認の規定が、納税者の選択した行為計算が実在し私法上有効なものであっても、いわゆる租税負担公平の原則からこれを否定し、通常あるべき姿を想定し、その想定された別の法律関係に税法を適用しようとするものであることにかんがみれば、右の『法人税の負担を不当に減少させる結果になると認められる』か否かは、もっぱら経済的、実質の見地において当該行為計算が純粹経済人の行為として不合理、不自然なものと認められるか否かを基準として判定すべきものと解される。一般に、かかる場合の判定基準は、法律上できる限り具体的、個別的、一義的に規定しておくことが望ましいのではあるが、複雑多岐にして激しく変遷する経済事象に対処しうるような規定を設けることは極めて困難であるから、法人税法が前記程度の規定をおいたにとどまることもやむをえないところであって、これをもって、いわゆる租税法律主義を宣明し、租税を創設し改廃するのはもとより、納税義務者、課税標準、納税の手続は、すべて法律に基づいて定められなければならない旨規定する憲法第八四条に違反するものということとはできない。」

(c) 日本の将来の GAAR の可能性

- (i) 法人税法 132 条型
- (ii) 純粹経済人の行為として不合理、不自然な行為又は計算
- (iii) 税法規定の濫用
- (iv) 法の形成可能性の濫用（独）
- (v) 法の濫用（仏）

(6) 新興国の隆盛

- (i) Indirect Transfer of Shares  
Vodafone International Holdings BV v. Union of India and another 14 ITLR 431 (2012)  
M/s. Sanofi Pasteur Holdings SA v. The Department of Revenue, Ministry of Finance and others (The High Court of Judicature, Andhra Pradesh at Hyderabad) 15 ITLR 549 (2013)
- (ii) Transfer Pricing



Follow us

E-mail Alerts

Blogs


[OECD Home](#) › [Tax](#) › [About BEPS](#)

## Tax

[Aggressive tax planning](#)
[Consumption tax](#)
[Dispute resolution](#)
[Exchange of information](#)
[Fiscal federalism network](#)
[Global relations in taxation](#)
[Public finance and fiscal policy](#)
[Tax administration](#)
[Tax and crime](#)
[Tax policy analysis](#)
[Tax treaties](#)
[Transfer pricing](#)

## About BEPS

[Send](#) [Print](#) [Tweet](#)
[About](#) | [Deliverables](#) | [CFA](#) | [Key areas of work](#)

### About BEPS

In an increasingly interconnected world, national tax laws have not kept pace with global corporations, fluid capital, and the digital economy, leaving gaps that can be exploited by companies who avoid taxation in their home countries by pushing activities abroad to low or no tax jurisdictions. This undermines the fairness and integrity of tax systems. The project, quickly known as BEPS (Base Erosion and Profit Shifting) is looking at whether the current rules allow for the allocation of taxable profits to locations different from those where the actual business activity takes place and if not, what could be done to change this.

At the request of G20 Finance Ministers, in July 2013 the OECD launched an Action Plan on Base Erosion and Profit Shifting (BEPS), identifying 15 specific actions needed in order to equip governments with the domestic and international instruments to address this challenge. The plan recognises the importance of addressing the borderless digital economy, and will develop a new set of standards to prevent double non-taxation. This will require closer international co-operation, greater transparency, data and reporting requirements. To ensure that the actions can be implemented quickly, a multilateral instrument to amend bilateral tax treaties will be developed.

This Action Plan was fully endorsed by the G20 Finance Ministers and Central Bank Governors at their July 2013 meeting in Moscow as well as the G20 Heads of State at their meeting in Saint-Petersburg in September 2013. The actions outlined in the plan are aimed to be delivered within the coming 18 to 24 months. For the first time ever in tax matters, non-OECD/G20 countries are involved on an equal footing.

For more detailed information, read our [Frequently Asked Questions](#).

Also available: [Declaration on Base Erosion and Profit Shifting \(OECD Council\)](#)

### Deliverables

The BEPS Action Plan provides for 15 actions scheduled to be finalised in three phases: September 2014, September 2015 and December 2015. Deliverables are expected:

#### September 2014

- An in-depth report identifying tax challenges raised by the digital economy and the necessary actions to address them (Action 1);
- Recommendations regarding the design of domestic and tax treaty measures to neutralise the effects of hybrid mismatch arrangements, both from a domestic and treaty law perspective (Action 2);
- Finalise the review of member country regimes in order to counter harmful tax practices more effectively (Action 5);
- Recommendations regarding the design of domestic and tax treaty measures to prevent abuse of tax treaties (Action 6);
- Changes to the transfer pricing rules in relation to intangibles (Action 8);
- Changes to the transfer pricing rules in relation to documentation requirements (Action 13); and
- A report on the development of a multilateral instrument to implement the measures developed in the course of the work on BEPS (Action 15).

#### September 2015

- Recommendations regarding the design of domestic rules to strengthen Controlled Foreign Companies (CFC) Rules (Action 3);
- Recommendations regarding the design of domestic rules to limit base erosion via interest deductions and other financial payments (Action 4);
- Strategy to expand participation to non-OECD members to counter harmful tax practices more effectively (Action 5);
- Tax treaty measures to prevent the artificial avoidance of permanent establishment status (Action 7);
- Changes to the transfer pricing rules in relation to risks and capital, and other high-risk transactions (Actions 9 and 10);
- Recommendations regarding data on BEPS to be collected and methodologies to analyse them (Action 11);

- Recommendations regarding the design of domestic rules to require taxpayers to disclose their aggressive tax planning arrangements (Action 12);
- Tax treaty measures to make dispute resolution mechanisms more effective (Action 14); and for **December 2015** in the following areas:
  - Changes to the transfer pricing rules to limit base erosion via interest deductions and other financial payments (Action 4);
  - Revision of existing criteria to counter harmful tax practices more effectively (Action 5); and
  - The development of a multilateral instrument (Action 15).

---

## The role of the OECD Committee on Fiscal Affairs

The technical work on BEPS is being undertaken by the OECD Committee on Fiscal Affairs (CFA) through its subsidiary bodies, namely:

- **Working Party 1** (*Tax Conventions and Related Questions*), in relation to part of action 2 (Neutralise the Effects of Hybrid Mismatch Arrangements), action 6 (Prevent Treaty Abuse), action 7 (Prevent the Artificial Avoidance of PE Status), and action 14 (Make Dispute Resolution Mechanisms More Effective);
- **Working Party 2** (*Tax Policy Analysis and Tax Statistics*), in relation to action 11 (Establish Methodologies to Collect and Analyse Data on BEPS);
- **Working Party 6** (*Taxation of Multinational Enterprises*), in relation to part of action 4 (Limit Base Erosion via Interest Deductions and Other Financial Payments), actions 8 (Assure that Transfer Pricing Outcomes are in Line With Value Creation / Intangibles), 9 (Assure that Transfer Pricing Outcomes are in Line With Value Creation / Risks and Capital), 10 (Assure that Transfer Pricing Outcomes are in Line With Value Creation / Other High-Risk Transactions), and 13 (Re-examine Transfer Pricing Documentation);
- **Working Party 11** (*Aggressive Tax Planning*), established by the CFA to carry out the work in relation to part of action 2 (Neutralise the Effects of Hybrid Mismatch Arrangements), action 3 (Strengthen CFC rules), part of action 4 (Limit Base Erosion via Interest Deductions and Other Financial Payments), and action 12 (Require Taxpayers to Disclose their Aggressive Tax Planning Arrangements).
- **Forum on Harmful Tax Practices (FHTP)**, in relation to action 5 (Counter Harmful Tax Practices More Effectively, Taking into Account Transparency and Substance); and
- **Task Force on Digital Economy (TFDE)**, established by the CFA to carry out the work in relation action 1 (Address the Tax Challenges of the Digital Economy).

---

## Key areas of work

There are number of key areas of work on which the OECD Committee on Fiscal Affairs, through its subsidiary bodies, is currently focusing on. These include:

- [Aggressive Tax Planning](#)
- [Transfer Pricing](#)
- [Tax Treaties](#)
- [Tax Policy and Statistics](#)
- [Tax and Development](#)
- [Tax Compliance](#)

[>> Go to the BEPS home page](#)





# BEPS/G20 Project: Calendar for planned stakeholders' input 2013-2014

Version date: 20 February 2014

Document/Event	Name and Link	Date of Publication	Deadline for Comments	BEPS Action Plan Item
Discussion Draft	<a href="#">Revised Discussion Draft on Transfer Pricing Aspects of Intangibles</a>	30 July 2013	1 October 2013	8 – Assure that Transfer Pricing outcomes are in line with Value Creation/Intangibles
Discussion Draft	<a href="#">White Paper on Transfer Pricing Documentation</a>	30 July 2013	1 October 2013	13 – Re-examine Transfer Pricing Documentation
BIAC Dialogue	<a href="#">Press Release</a>	1 October 2013	N/A	All
Memorandum	<a href="#">Memorandum on Transfer Pricing Documentation</a>	3 October 2013	N/A	13 – Re-examine Transfer Pricing Documentation
Request for Input	<a href="#">Artificial Avoidance of PE Status</a>	22 October 2013	15 November 2013	7 – Prevent the Artificial Avoidance of PE Status
Public Consultation	<a href="#">Transfer Pricing Aspects of the BEPS Action Plan</a>	12-13 November 2013	N/A	8/9/10 – Assure that Transfer Pricing outcomes are in line with Value Creation/Intangibles; Risks and Capital; Other high-risk transactions
Request for Input	<a href="#">The Tax Challenges of the Digital Economy</a>	22 November 2013	22 December 2013	13 – Re-examine Transfer Pricing Documentation
Webcast	<a href="#">BEPS Action Plan: Update on 2014 Deliverables</a>	23 January 2014		1 – Address the Tax Challenges of the Digital Economy
Discussion Draft	<a href="#">Transfer Pricing Documentation and Template for Country-by-Country Reporting</a>	30 January 2014	23 February 2014	13 – Re-examine Transfer Pricing Documentation
Request for Input	<a href="#">Data/Effective Tax Rate Methodology</a>	March 2014 (date tbc)	30 days after publication	11 – Establish Methodologies to Collect and Analyse Data on BEPS and the actions to address it
Discussion Draft	<a href="#">Tax Treaty Abuse</a>	17 March 2014*	11 April 2014	6 – Prevent Treaty Abuse
Discussion Draft	<a href="#">The Tax Challenges of the Digital Economy</a>	24 March 2014*	14 April 2014	1 – Address the Tax Challenges of the Digital Economy
Discussion Draft	<a href="#">Hybrid Mismatch Arrangements</a>	4 April 2014*	4 May 2014	2 – Neutralise the Effects of Hybrid Mismatch Arrangements
Public Consultation	<a href="#">Tax Treaty Abuse</a>	14-15 April 2014*	N/A	6 – Prevent Treaty Abuse
Public Consultation	<a href="#">The Tax Challenges of the Digital Economy</a>	23 April 2014*	N/A	1 – Address the Tax Challenges of the Digital Economy
Public Consultation	<a href="#">Hybrid Mismatch Arrangements</a>	15-16 May 2014*	N/A	2 – Neutralise the Effects of Hybrid Mismatch Arrangements
Public Consultation	<a href="#">Country-by-Country Reporting and Transfer Pricing</a>	19 May 2014*	N/A	13 – Re-examine Transfer Pricing Documentation

View the complete calendar for planned stakeholders' input for work by the OECD Centre for Tax Policy and Administration: [www.oecd.org/ctp/discussiondrafts.htm](http://www.oecd.org/ctp/discussiondrafts.htm)