

OECD vydalo dne 5.10 2015 13 závěrečných zpráv v rámci projektu "BEPS".
Veškeré zprávy a související dokumenty naleznete [zde](#).

Odkaz na vysvětlující dokument: [Explanatory note](#)

Odkazy na jednotlivé zprávy:

- Addressing the Tax Challenges of the Digital Economy ([Action 1](#));
- Neutralising the Effects of Hybrid Mismatch Arrangements ([Action 2](#));
- Designing Effective Controlled Foreign Company Rules ([Action 3](#));
- Limiting Base Erosion Involving Interest Deductions and Other Financial Payments ([Action 4](#));
- Countering Harmful Tax Practices More Effectively, Taking into Account Transparency and Substance ([Action 5](#));
- Preventing the Granting of Treaty Benefits in Inappropriate Circumstances ([Action 6](#));
- Preventing the Artificial Avoidance of Permanent Establishment Status ([Action 7](#));
- Aligning Transfer Pricing Outcomes with Value Creation ([Actions 8-10](#));
- Measuring and Monitoring BEPS ([Action 11](#));
- Mandatory Disclosure Rules ([Action 12](#));
- Transfer Pricing Documentation and Country-by-Country Reporting ([Action 13](#));
- Making Dispute Resolution Mechanisms More Effective ([Action 14](#)); and
- Developing a Multilateral Instrument to Modify Bilateral Tax Treaties ([Action 15](#))