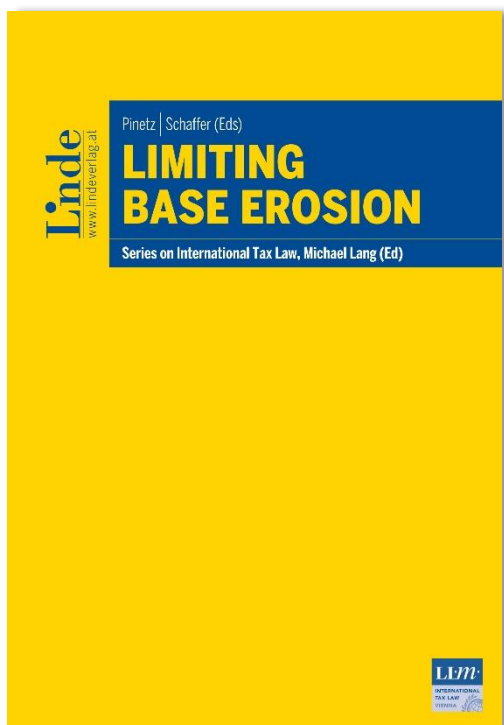


Presseinformation



Limiting Base Erosion from Different Viewpoints

Hybrid mismatch arrangements, CFC rules, transfer pricing rules: “Limiting Base Erosion” provides a comprehensive analysis in the literature of all the issues related to base erosion. It proves to be of the utmost importance in order to provide practical guidance to the OECD Member countries during the process of implementation and deals especially with four key areas of interest:

- Limiting base erosion by neutralizing the effects of hybrid mismatch arrangements
- Limiting base erosion by strengthening CFC rules
- Measures against base erosion via interest deductions and other financial payments
- Limiting base erosion by improving transfer pricing rules.

Base erosion and the challenges they present: read more in “Limiting Base Erosion”.

Erik Pinetz / Erich Schaffer (Eds)

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