

Results of the BEPS minimum standards implementation

Juliana Cubillos

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Focus of the research

- Are there different levels of commitment?
- How could those differences be explained?
- Does the BEPS implementation give rise to substantial differences that redefine the BEPS expected outcome?
- Could these differences be reconciled?



Discussion

- Why is it important to aim at finding international tax standards among countries that do not share even the same juridical background?
- Could it be possible that the implementation of those standards results in common outcomes regarding the process of reshaping international tax law?
- To what extent the transposition of worldwide agreed desirable measures will allow the international tax system move forward to better address the current economical interactions, if it keeps on relying on concepts applied to the “brick and mortar” type of business?



*Bedankt voor uw
aandacht.*

*Thank you for your
attention.*

Juliana Cubillos, PhD Candidate
Tax Law Department,
Institute for Tax Law and Economics
Leiden University
Steenschuur 25, 2311 ES Leiden, The Netherlands
j.cubillos.gonzalez@law.leidenuniv.nl



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