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Combatting tax avoidance, the OECD way? The impact of the BEPS Project on developing and emerging countries' approach to international tax avoidance

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The Base Erosion and Profit Shifting (BEPS) Project was initiated by the Organization for Economic Co-operation and Development and G20 in 2013 to address tax avoidance schemes used by multinational enterprises (MNEs). Drawing on interviews with a range of tax policy stakeholders, this book analyses the BEPS Project's impact on developing countries' approaches to combatting international tax avoidance, developing novel typologies to categorize policies and conducting case studies in Colombia, India, Nigeria, and Senegal.

Contrary to public communication surrounding it, the BEPS Project does not endorse any kind of approach against tax avoidance, but puts an emphasis on finely delineating responses rather than blunt measures to tackle the problem. However, blunter approaches have been used more often by developing countries due to limited administrative resources.

Examining countries' responses, this research uncovers that the BEPS Project has influenced approaches to transfer pricing, albeit with delays and varied enforcement. The study also reveals discrepancies in addressing treaty shopping, showcasing measures beyond BEPS recommendations that countries adopt when revenue losses are high. The findings further show that the interplay between different governmental departments is pivotal in shaping policy responses to tax avoidance.

This is a volume in the series of the Meijers Research Institute and Graduate School of the Leiden Law School of Leiden University. This study is part of the Law School's research programme 'Limits of Tax Jurisdiction'.

Combating tax avoidance, the OECD way?

*The impact of the BEPS Project on developing
and emerging countries' approach to
international tax avoidance*

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