## **f ECOSOC** S. ec a Lee F DO/DE A Ν N 2014/4, J 2014 OECD/G20 A & BE Introduction (MNE). E **OECD** G20 E В BE e. G20 What are the Key Causes Of Base Erosion BE and Pro t Shifting? . H • MNE $\mathsf{C}$ N e M .. MNE. A E D 0 . 2013.

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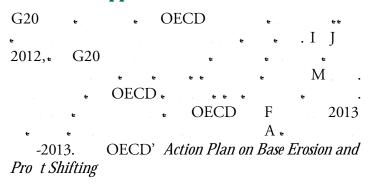
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<sup>1</sup> This Newsletter is largely based on the information note on the same issues written by the UN Subcommittee on Base Erosion and Pro t Shifting Issues for Developing Countries and coordinated by Ms. Carmel Peters. It is available at the following webpage: http://www.un.org/esa/d/tax/BEPS\_note.pdf

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## Special meeting of ECOSOC on "International Cooperation in Tax Matters

## What has Happened so Far?



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For further Information

<sup>4</sup> http://www.oecd.org/ctp/BEPSActionPlan.pdf, page 11.