



KPMG comment letters on BEPS

July 2023



Since the release by the Organisation for Economic Co-operation and Development (OECD) of its Action Plan on Base Erosion and Profit Shifting (BEPS) in July 2013, KPMG International and KPMG member firms have actively contributed via comment letters to the OECD regarding BEPS proposals.

The following lists letters submitted between September 2013 and December 2020. If you would like a copy of any of these letters, please email us at us-taxwatch@kpmg.com. KPMG comment letters submitted to the OECD after December 2020 can be accessed [here](#).

2020

December 14, 2020	Comments on OECD Public Consultation Document Reports on the Pillar One and Pillar Two Blueprints
March 6, 2020	Comments on the Public Consultation Document – Review of Country-by-Country Reporting (BEPS Action 13)

2019

December 2, 2019	Comments on the Public Consultation Document – Global Anti-Base Erosion Proposal (“GloBE”) – Pillar Two
November 12, 2019	Comments on the Secretariat Proposal for a “Unified Approach” under Pillar One
March 6, 2019	Comments on OECD Public Consultation Document on Addressing the Tax Challenges of the Digitalized Economy

2018

September 7, 2018	Comments on Discussion Draft on BEPS Actions 8-10, Financial Transactions (KPMG in the United States)
June 20, 2018	Comments on the Scope of the Future Revision of Chapter VII (Intra-Group Services) of the Transfer Pricing Guidelines
June 20, 2018	Comments on the Scoping of the Future Revision of Chapter IV (Administrative Approaches) of the Transfer Pricing Guidelines

2017

October 2017	Comments with Respect to the Request for Input with Respect to the Series of Questions Related to the BEPS Action 1 Report on Addressing the Tax Challenges of the Digital Economy (the 2015 Report) and the Draft Outline of the Interim Report for the G20 Finance Ministers
September 15, 2017	Comments on Discussion Draft: Revised Guidance on Profit Splits
September 2017	Comments on Discussion Draft: Additional Guidance on Attribution of Profits to Permanent Establishment
June 30, 2017	Comments on the Discussion Draft on Implementation Guidance on Hard-to-Value Intangibles
February 20, 2017	Comments on the Draft Toolkit Designed to Help Developing Countries Address the Lack of Comparables for Transfer Pricing Analyses

2016

September 8, 2016	Comments on Discussion Draft on BEPS Action 4 – Approaches to Address BEPS Involving Interest in the Banking and Insurance Sectors
September 6, 2016	Comments on Attribution of Profits to Permanent Establishments Discussion Draft
September 5, 2016	Comments on the OECD's Discussion Draft titled "BEPS Actions 8-10: Revised Guidance on Profit Splits"

2015

June 18, 2015	Comments on the Discussion Draft on Hard-to-Value Intangibles (KPMG in the United States)
June 12, 2015	Comments on the OECD Revised Public Discussion Draft on BEPS Action 7
May 29, 2015	Comments to the OECD: BEPS Action 8 – Revisions to Chapter VIII of the Transfer Pricing Guidelines on Cost Contribution Arrangements (KPMG in the United States)
April 30, 2015	Comments on OECD CFC Action 3 Discussion Draft
April 29, 2015	Comments on the OECD Public Discussion Draft on BEPS Action 12: Mandatory Disclosure Rules
March 14, 2015	Comments to the OECD: Measuring the Effects of BEPS
February 9, 2015	Comments on BEPS Action 4 Discussion Draft on Interest Deductions and Other Financial Payments (KPMG in the United States)
February 6, 2015	Comments to the OECD: BEPS Action 10 – Discussion Draft on the Use of Profit Splits in the Context of Global Value Chains (KPMG in the United States)
February 6, 2015	Comments on the Discussion Draft on the Transfer Pricing Aspects of Cross-Border Commodity Transactions (KPMG in the United States)
February 6, 2015	Comments on the Discussion Draft on Revisions to Chapter I of the Transfer Pricing Guidelines (including Risk, Recharacterization and Special Measures) (KPMG in the United States)
January 16, 2015	Comments on Discussion Draft on BEPS Action 14: Make Dispute Resolution Mechanisms More Effective
January 14, 2015	Comments to the OECD: BEPS Action 10 – Proposed Modifications to Chapter VII and Low Value-Adding Intra-Group Services
January 9, 2015	Comments on Follow Up Work on BEPS Action 6: Preventing Treaty Abuse (KPMG in the United States)
January 9, 2015	Comments on the OECD Public Discussion Draft on BEPS Action 7: Preventing the Artificial Avoidance of PE Status

2014

May 2, 2014	Comments on OECD Hybrid Mismatch Report
April 14, 2014	Comments on the OECD Discussion Draft on the Tax Challenges of the Digital Economy
April 11, 2014	Comments on the OECD Paper on Transfer Pricing Comparability Data and Developing Countries
April 9, 2014	Response to OECD Discussion Draft on BEPS Action 6: Preventing the Granting of Treaty Benefits in Inappropriate Circumstances (KPMG in the United Kingdom)
February 26, 2014	Comments on the OECD Discussion Draft on Transfer Pricing Documentation and Country by Country Reporting

2013

September 28, 2013	Comments on the "Revised Discussion Draft on Transfer Pricing Aspects of Intangibles"
September 27, 2013	Comments with Respect to White Paper on Transfer Pricing Documentation

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