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## OECD, n.d.[a]

## **Base erosion and profit shifting**

Base erosion and profit shifting (BEPS) refers to tax avoidance strategies that exploit gaps and mismatches in tax rules to artificially shift profits to low or no-tax locations. Under the inclusive framework, over 100 countries and jurisdictions are collaborating to implement the BEPS measures and tackle BEPS.



About

**BEPS** Actions

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## Latest news & events

- » OECD releases decisions on 11 preferential regimes of BEPS Inclusive Framework Members 17 May 2018
- The United Arab Emirates joins the Inclusive Framework on BEPS 16 May 2018
- Bahrain joins the Inclusive Framework on BEPS 11 May 2018
- Saint Lucia joins the Inclusive Framework on BEPS 9 May 2018
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