

OECD/G20 Base Erosion and Profit Shifting Project Harmful Tax Practices - 2022 Peer Review Reports on the Exchange of Information on Tax Rulings Inclusive Framework on BEPS: Action 5 OECD
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under the beps action 5 minimum standard members of the oecd g20 inclusive framework on base erosion and profit shifting beps have committed to counter harmful tax practices with a focus on improving transparency this report reflects the outcome of the seventh annual peer review of the implementation of the action 5 minimum standard

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