

## TIMELINE FOR ACTION FOR FAIR AND EFFICIENT CORPORATE TAXATION\*

IMMEDIATE	2015		2016		2017	P0ST-2017	
CCCTB : A HOLISTIC SOLUTION TO PROFIT SHIFTING							
Agreement on common anti-avoidance measures, linked to BEPS							
			New CCCTB Proposal				
			Тторозаг	Council	discussions		
					mon tax base		
						Council discussions on consolidation	
ENSURING EFFECTIVE	E TAXATION WHERE PI	ROFITS	ARE GENERATE	D			
Council discussions on			THE CENERAL				
			sal on effective				
taxation (tbc)  Improvements to transfer pricing framework							
	-						
	Guidance on Patent B	on Patent boxes			al on Patent		
				Boxes (	tbc)		
BETTER TAX ENVIRONMENT FOR BUSINESS							
			Proposal for cross-border loss offset**				
				vements t e resolutio			
			mecha				
PROGRESS ON TAX TRANSPARENCY							
Council discussions on	tax rulings						
			Implementation of automatic exchange on tax rulings				
Non-cooperative tax ju	risdictions list						
			Screening process by the Code of Conduct Group of non-cooperative tax jurisdictions				
Further work on transparency (public consultation/ impact assesment/possible measures)							
EU TOOLS FOR COORDINATION							
			nation of er States' audits				
Reform of Code of Conduct Group							
Reform of Platform on	Tax Good Governance						

<sup>\*</sup> Indicative timeline

<sup>\*\*</sup> within CCCTB proposal