

PwC Plus Article

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BEPS rules must reflect low risk posed by insurance; carve-outs needed when calculating tax rates

The OECD should also remove insurance and reinsurance premiums from the list of BEPS “risk payments”, since it does not reflect the nature of these businesses, as premium payments do not correlate to corporate profitability/profit transfer and do not present a greater BEPS risk.

Schlagwörter

Risk Management Insurance, Rückversicherung, Steuern / Tax, Versicherungsaufsicht (Europäische und Internationale Organisationen)

FS-Branche(n)

Insurance

Themen

Risk & Regulation

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