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Oct 13, 2017

Input to the OECD on the Tax Challenges of Digitalisation

We regard that the discussion on Base Erosion and Profit Shifting (BEPS) project of the OECD is based on the principle that the place of taxation should be determined by where the economic value is generated. However, the USA did not sign the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting in June 2017, and fair international competition on the level playing field is not yet well secured, especially between American multinational companies and others.

Therefore, we would like the OECD to keep making efforts to involve countries around the globe, especially the USA, and address the issue under international cooperation.

The Japan Association of New Economy (JANE) presented its opinion at the OECD Conference Centre before (https://jane.or.jp/upload/topic249/topic_1.pdf). We would like you to refer to this opinion again.