

## **Abstract**

### **International Tax Law In The Post-BEPS World**

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This paper will review themes arising from the OECD/G20 BEPS project and the final deliverables published in October 2015. The author examines some reverberations from the final deliverables and post-BEPS developments. The author questions whether the final deliverables address the problems identified at the inception of the project and the possible impact of this on the development of international tax law.

Developments in the European Union in this area are also analysed. It is argued that while some developments in the international tax arena were to an extent anticipated and long overdue, the developments in the EU are short of ground-breaking. It is shown how post-BEPS, the EU institutions are taking a very active and high-profile role in the fight against aggressive tax planning. There is a review of the most important initiatives such as the Tax Transparency Package, the Action Plan on A Fair and Efficient Corporate Tax System and the Anti-Tax Avoidance Package.

The paper concludes with a discussion on the future of international tax law in the post-BEPS world.