

In accordance with its mandate, and at the initiative of its Coordinator, Ms. Carmel Peters, the [Subcommittee on Base Erosion and Profit Shifting Issues for Developing Countries](#) has provided an [information note](#) (http://www.un.org/esa/ffd/tax/BEPS_note.pdf) on some key points of the OECD/G20 Action Plan on BEPS as they may relate to developing countries. The note asks, in particular, for feedback on country experiences regarding such issues. Responses will serve for providing input into OECD and G20 work on such matters, as well as for informing and helping prioritise UN Tax Committee work on base erosion and profit shifting issues for developing countries. The deadline has been extended to 08 August 2014. Questionnaire; [English](#), [French](#) and [Spanish](#).