

B DGE LE GO E NEMEN CIBLE LE DI PO I IF H B IDE

P M

C P P

L F C F

O

**OCDE
BEPS**

E BEPS

OCDE

D

D

BEPS L

P BEPS R

L R A

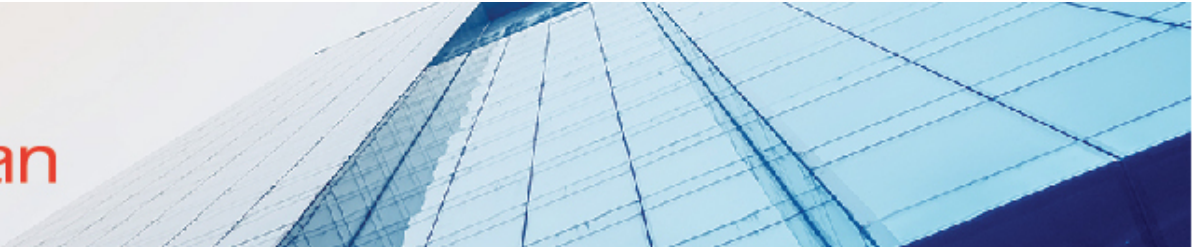
OCDE

BEPS **R**

— L R

E D NI L D NI

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L R

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M

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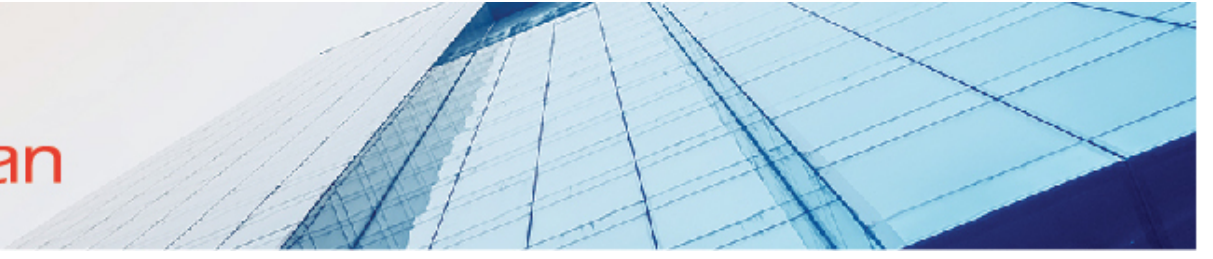
D N I

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M M SENCRL