

Corrigendum

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Table: Non-IP regimes listed in the 2015 BEPS Action 5 Report

Changes shown in track:

Non-IP regimes listed in the 2015 BEPS Action 5 Report

Jurisdiction	Regime ¹	Status
1 Indonesia	Public / listed company	Out of scope
2 Indonesia	Investment allowance regime	Out of scope
3 Indonesia	Special economic zone regime	Out of scope
4 Indonesia	Tax holiday regime	Out of scope
8-5 Switzerland – cantonal level	Auxiliary company regime (previously referred to as domiciliary company regime)	In the process of being eliminated ²
6 Switzerland – cantonal level	Mixed company regime	In the process of being eliminated ³
7 Switzerland – cantonal level	Holding company regime	In the process of being eliminated ⁴
8 Switzerland – cantonal federal level	Commissaire ruling regime	In the process of being eliminated ⁵