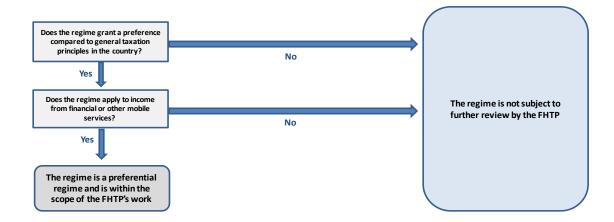
Forum on Harmful Tax Practices



FHTP Preferential Regime: Overview of Regime Assessment Process

In determining which regimes are in the scope of the Action 5 standard, the relevant analysis is:



The following diagram shows how the assessment of a regime is undertaken, in order to determine if it has harmful features.

