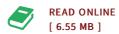




CCCTB: Selected Issues (Hardback)

By -

Kluwer Law International, Netherlands, 2012. Hardback. Condition: New. Language: English . Brand New Book ***** Print on Demand *****. The European Commission s proposed Common Consolidated Corporate Tax Base (CCCTB) is the most ambitious project in the history of direct taxation within the EU. While retaining the right of Member States to set their own corporate tax rate, the proposed system allows for a one-stop shop for filling tax returns and consolidating prof its and losses across the EU. In this book - the first to offer guidance to practitioners whose work will be affected by these new developments - 19 prominent representatives of the business community, tax consultancy, academic taxation scholarship and tax administration discuss the proposed system s rationale, structure and uncertainties, ranging from very technical aspects, to the wording of the proposal, to political considerations. These topics include the following: eligibility; formation of a group; the concept of permanent establishment; foreign tax credits; dual resident companies; consequences of entering and leaving; depreciation of fixed assets; repackaged asset transfers; appeals procedure; disagreements among Member States; subsidiarity and the yellow card procedure; international aspects and tax treaties; sharing mechanism and transfer pricing; and anti-abuse rules. The discussion raises...



Reviews

This book is definitely not easy to get going on reading but extremely entertaining to learn. It is actually filled with knowledge and wisdom I am very easily will get a delight of reading a composed ebook.

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Completely essential go through ebook. It is definitely basic but shocks in the 50 percent from the publication. I am delighted to let you know that this is the best pdf i have go through inside my individual lifestyle and can be he best pdf for possibly.

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