



The implementation of anti-BEPS rules in the EU : a comprehensive study /

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Monografía

"Besides providing a comprehensive technical analysis of the EU Anti-Tax Avoidance Directive (ATAD), this book offers insight on selected issues connected with the OECD Base Erosion and Profit Shifting (BEPS) Project that are important for predicting its possible impact, including on relations with non-EU Member States. Subjects discussed in this book are: EU-US relations in the field of direct taxes; BEPS and 3D printing; Patent boxes before and after BEPS Action 5; Tax planning and State aid; BEPS Action 6 and the limitation on benefits (LoB) provision; The switch-over clause; BEPS Action 12, the lack of certainty and the infringement of taxpayers' rights; The interest limitation rule of the ATAD; Exit taxation and the ATAD; General anti-abuse rules and the ATAD; Controlled foreign company (CFC) rules and the ATAD; The ATAD's CFC rule and third countries; Hybrid mismatch rules under ATAD I & II; Permanent establishment (PE) mismatches under ATAD II; Imported mismatches." Resumen del editor

<https://rebiunoda.pro.baratznet.cloud:38443/OpacDiscovery/public/catalog/detail/b2FpOmNlbGVicmF0aW9uOmVzLmJhcmF0ei5yZW4vMjE5Njc5MTg>

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Materia Título preferido: Directiva (UE) 2016/1164 del consejo de 12 de julio de 2016 por la que se establecen normas contra las prácticas de elusión fiscal que inciden directamente en el funcionamiento del mercado interior.

Materia: Taxation (international Law) Tax evasion- Law and legislation- European Union countries Fraude fiscal- Legislación- Países de la Unión Europea Multinacionales- Impuestos- Países de la Unión Europea Derecho tributario internacional Doble imposición- Países de la Unión Europea Double Taxation- European Union countries International business enterprises- European Union countries Derecho fiscal internacional

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