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Nota di contenuto	Introduction -- Profit shifting and tax base erosion in 21th century -- Methodological approaches of the measurement of profit shifting and tax base erosion -- Economic analysis from the macro perspective -- Economic analysis from the micro perspective -- Economic policy in relation with fair corporate taxation -- Conclusion -- BM
Sommario/riassunto	This book provides a comprehensive analysis of current techniques for profit shifting and tax base erosion in the area of corporate taxation and measurement. Firstly, it explains the relevance of the issue at hand--profit shifting and base erosion in the context of the 21st century. In turn, the book provides a comprehensive analysis of available techniques for the identification and measurement of profit shifting and base erosion, which adopt both the macro and micro perspective. It also provides examples from selected post-communist countries now in the EU, including the Czech Republic, Poland and Hungary. Concrete recommendations for economic policy round out the coverage