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| Autore | HJI Panayi Christiana |
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| Descrizione fisica | 1 online resource (xviii, 394 pages) : digital, PDF file(s) |
| Collana | Cambridge tax law series |
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| Nota di bibliografia | Includes bibliographical references and index. |
| Nota di contenuto | The historical background to EU corporate tax law -- EU corporate tax legislation -- The common consolidated corporate tax base -- The court of justice and the development of EU corporate tax law -- Tax obstacles to the cross-border movement of companies : direct investment -- Tax obstacles to cross-border portfolio investment -- Reorganisations under EU tax law -- Tax avoidance and EU law -- EU corporate tax law : interim conclusions and thoughts. |
| Sommario/riassunto | How does EU law affect Member State corporate tax systems and the cross-border activities of companies? This unique study traces the historical development of EU corporate tax law and provides an in-depth analysis of a number of issues affecting companies, groups of companies and permanent establishments. Existing legislation, soft-law and the case-law of the Court of Justice are examined. The proposed CCCTB Directive and its potential application through enhanced co-operation are also considered. In addition to the tax |

issues pertaining to direct investment, the author examines the taxation of passive investment income, corporate reorganisations, exit taxes and the restrictive effect of domestic anti-abuse regimes. By doing so, the convergences and divergences arising from the interplay of EU corporate tax law and international tax law, especially the OECD model, are uncovered and highlighted.
