

1. Record Nr.	UNINA9910794219903321
Titolo	Controlled foreign company legislation / / editors, Georg Kofler [and eleven others]
Pubbl/distr/stampa	Amsterdam, Netherlands : , : IBFD, , [2020] ©2020
ISBN	90-8722-645-4 90-8722-646-2
Descrizione fisica	1 online resource (937 pages)
Collana	WU Institute for Austrian and International Tax Law European and International Tax Law and Policy Series ; ; Volume 17
Disciplina	341.4844
Soggetti	Corporations, Foreign - Taxation - Law and legislation Controlled foreign corporations - Taxation - Law and legislation
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Chapter 1: Controlled foreign company legislation : general report / Krever, R.E. ; ; p. 3-14 Chapter 2: The European Union and the Anti-Tax Avoidance Directive / Klokar, M. Riedl, M. ; ; p. 15-20 Chapter 3: Controlled foreign company legislation in Argentina / Verstraeten, A.A. ; ; p. 23-40 Chapter 4: Controlled foreign company legislation in Australia / Krever, R.E. Sadiq, K. ; ; p. 41-57 Chapter 5: Controlled foreign company legislation in Austria / Klokar, M. Riedl, M. ; ; p. 59-87 Chapter 6: Controlled foreign company legislation in Belgium / Van Hulle, G. Van West, J-P. ; ; p. 89-106 Chapter 7: Controlled foreign company legislation in Brazil / Schoueri, L.E. Galdino, G. (Guilherme) ; ; p. 107-129 Chapter 8: Controlled foreign company legislation in Bulgaria / Lazarov, I. ; ; p. 131-143 Chapter 9: Controlled foreign company legislation in Chile / Bustos Baraona, A. Yanez Villanueva, F. ; ; p. 145-155 Chapter 10: Controlled foreign company legislation in China / Cao, B.M. Chun, G. (Geng) ; ; p.157-181

Chapter 11: Controlled foreign company legislation in Croatia / Cicin-Sain, N. Gadzo, S. ; ; p. 183-189

Chapter 12: Controlled foreign company legislation in Cyprus / Apostolidou, E. ; ; p. 199-219

Chapter 13: Controlled foreign company legislation in Czech Republic / Kaminkova, P. Kostohryz, J. ; ; p. 221-234

Chapter 14: Controlled foreign company legislation in Denmark / Koerver Schmidt, P. ; ; p. 235-256

Chapter 15: Controlled foreign company legislation in Finland / Aima, K. Lyyski, H. ; ; p. 257-271

Chapter 16: Controlled foreign company legislation in France / Garcia, C. ; ; p. 273-292

Chapter 17: Controlled foreign company legislation in Germany / Gerbracht, J. ; ; p. 293-318

Chapter 18: Controlled foreign company legislation in Hungary / Kolozs, B. Koszegi, A. ; ; p. 319-332

Chapter 19: Controlled foreign company legislation in Indonesia / Ngantung, Y.W. Wahyu Aji, R.H. ; ; p. 333-350

Chapter 20: Controlled foreign company legislation in Italy / Papotti, R-A. Schiavini, S.S. ; ; p. 351-374

Chapter 21: Controlled foreign company legislation in Japan / Urushi, S. Suzuki, M. ; ; p. 375-403

Chapter 22: Controlled foreign company legislation in Latvia / Ketners, K. ; ; p. 405-417

Chapter 23: Controlled foreign company legislation in the Republic of North Macedonia / Maksimovska Stojkova, A. ; ; p. 419-432

Chapter 24: Controlled foreign company legislation in the Netherlands / Adema, R.P.C. Bouwman, J.N. Burgers, I.J.J. ; ; p. 433-461

Chapter 25: Controlled foreign company legislation in New Zealand / Smith, A.M.C. Sawyer, A.J. ; ; p. 463-483

Chapter 26: Controlled foreign company legislation in Norway / Leegaard, T. ; ; p. 485-507

Chapter 27: Controlled foreign company legislation in Pakistan / Ahmed, M.A. ; ; p. 509-522

Chapter 28: Controlled foreign company legislation in Peru / Carrion Camayo, M.A. ; ; p. 523-549

Chapter 29: Controlled foreign company legislation in Poland / Wardzynski, A. ; ; p. 551-572

Chapter 30: Controlled foreign company legislation in Portugal / Borges, R. da Palma Carmo, M. ; ; p. 573-600

Chapter 31: Controlled foreign company legislation in Romania / Rosca, I-F. ; ; p. 601-626

Chapter 32: Controlled foreign company legislation in Russia / Milogolov, N. Tsagan-Mandzhieva, K. ; ; p. 627-643

Chapter 33: Controlled foreign company legislation in the Slovak Republic / Kacaljak, M. Koroncziova, A. ; ; p. 645-658

Chapter 34: Controlled foreign company legislation in South Africa / Roeleveld, J. Johnson, T. (Tracy) ; ; p. 659-677

Chapter 35: Controlled foreign company legislation in the Republic of Korea / Yoon, J-H. Jin, J-H. ; ; p. 679-693

Chapter 36: Controlled foreign company legislation in Spain / Almudi Cid, J.M. ; ; p. 695-726

Chapter 37: Controlled foreign company legislation in Sweden / Westberg, B. ; ; p. 727-746

Chapter 38: Controlled foreign company legislation in Chinese Taipei, Taiwan / Lan, Y-C. (M.) ; ; p. 747-759

Chapter 39: Controlled foreign company legislation in Turkey / Ferhatoglu, E. ; ; p. 761-778

Chapter 40: Controlled foreign company legislation in Ukraine / Buriak, S. ; ; p. 779-796

Chapter 41: Controlled foreign company legislation in the United Kingdom / Bowes, P. ; ; p. 797-831

Chapter 42: Controlled foreign company legislation in the United States / Brauner, Y. Davis, C.A. ; ; p. 833-857

Chapter 43: Controlled foreign company legislation in Uruguay / Riccardi Sacchi, A.L. ; ; p. 859-874

Sommario/riassunto

Controlled foreign company legislation is an international tax topic that has become increasingly important in recent years. Both the OECD and the European Union have taken initiatives to introduce controlled foreign company rules as anti-avoidance tax provisions that are applicable by a large number of states. The OECD released its recommendations on strengthening controlled foreign company rules in the Base Erosion and Profit Shifting Project Action 3 Final Report. The European Union consequently adopted Council Directive 2016/1164, laying down rules against tax avoidance practices that directly affect the functioning of the internal market and introducing the obligation for Member States to implement controlled foreign company rules in their domestic legislation. The aim of this book is to provide tax authorities, policymakers, courts and practitioners with an overview of the effectiveness of controlled foreign company rules and the approach towards recent amendments in the participating countries introducing or changing such rules. This book comprises 41 national reports from countries across the globe and is the outcome of a conference on controlled foreign company legislation that took place from 4-7 July 2019 in Rust (Austria). More than 100 experts, including the authors of the national reports, were brought together to discuss recent developments in the field of controlled foreign company legislation. A general report highlights the most important findings of the conference.
