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## 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.

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