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-- 2.6. Economic substance: The ailment or the cure? -- 2.6.1. Transfer pricing as a method to allocate profit -- 2.6.2. Economic substance to counter abuse: BEPS Action 6 -- 2.6.2.1. Action 6: Preamble -- 2.6.2.2. The treaty abuse rule in article 7: The PPT -- 2.7. The multilateral instrument (MLI) -- 2.8. Summary: Treaty shopping, directive shopping and withholding taxes -- Chapter 3: Preventing Treaty Abuse within the OECD Framework.

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Sommario/riassunto

The book analyzes two destination-based corporate tax models, their application to different types of digitalized business models, and their compliance with tax and data protection law frameworks.