1. Record Nr. UNINA9910796306203321 Titolo Action Plan on Base Erosion and Profit Shifting (Russian version) [[electronic resource] /] / Organisation for Economic Co-operation and Development Paris,: OECD Publishing, 2014 Pubbl/distr/stampa **ISBN** 92-64-20783-X Descrizione fisica 1 online resource (56 p.) **Taxation** Soggetti Political Science Law, Politics & Government Public Finance Lingua di pubblicazione Russo **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Bibliographic Level Mode of Issuance: Monograph Sommario/riassunto Taxation is at the core of countries' sovereignty, but in recent years, multinational companies have avoided taxation in their home countries by pushing activities abroad to low or no tax jurisdictions. The G20 asked OECD to address this growing problem by creating this action plan to address base erosion and profit shifting. This plan identifies a

and sets timelines for the implementation.

series of domestic and international actions to address the problem