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Sommario/riassunto	Complaints in society about how multinationals pay corporate tax are familiar. Multinationals seem able to arrange their affairs in a way that allows them to avoid contributing their fair share. Governments help them to attract investment. Workers and customers, meanwhile, face ever-increasing tax bills. What is the problem in corporate taxation? It is broader than any one country or company. Today's tax regime passed its sell-by date long ago. Back in the 1920s, the early days of international taxation, when international business primarily revolved around bulk trade and bricks-and-mortar industries, levying a percentage of a company's profit in the way we still do today made sense. Businesses tended to be close to their customers and had a strong local physical presence. Today's markets, however, operate in a different reality. Companies now structure business on a regional or even global basis, while the Internet means physical presences are no longer necessary to service national markets. Globalization and internationalization have made the gap between tax and market reality even wider. Taxation now influences business processes. Countries distort business decisions by not treating cross-border activities on a

par with domestic equivalents. The lack of an internationally coordinated approach gives rise to double (non-)taxation issues. Governments seem to be on the case, but what they're proposing doesn't suffice. Adhering to old status quos, the G20/OECD's BEPS initiative and recent EU measures like the ATAD focus on the symptoms of an ill-designed model rather than dealing with underlying root causes. Imagine designing a fair system from scratch, a corporate tax 2.0. 'Sharing the Pie' assesses issues in contemporary corporate taxation.--
