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	Autore	Macchi, Giorgio
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	Nota di contenuto	1. Aggressive Tax Planning, Good Governance in Tax Matters and Corporate Social Responsibility: The New Themes -- 2. The OECD -- G20 Base Erosion and Profit Shifting Project: Actions 1 - 5 -- 3. Tax

Treaty Abuse, Permanent Establishments and Transfer Pricing Rules: Actions 6 - 10 -- 4. Procedural Rules, Country-by-Country Reporting, Dispute Resolution, Multilateralism and Developing Countries: Actions 10 - 15 -- 5. International Tax Avoidance and European Union Law -- 6. The Compatibility of the BEPS Proposals with European Union Law -- 7. State Aid, Taxation and Aggressive Tax Planning -- 8. Unanimity, Enhanced Cooperation and the Financial Transaction Tax: Challenging the European Union's Tax Traditions -- 9. International and European Union Tax Law in the Post-BEPS World

Sommario/riassunto

"This book examines recent developments and high-profile debates that have arisen in the field of international tax law and European tax law. Topics such as international tax avoidance, corporate social responsibility, good governance in tax, matters harmful tax competition, state aid, tax treaty abuse and the Financial Transaction Tax are considered. The OECD/G20 project on Base Erosion and Profit Shifting (BEPS) features prominently in the book. The interaction with the European Union's Action Plan to strengthen the fight against tax fraud and tax evasion is also considered. Particular attention is paid to specific BEPS deliverables, exploring them through the prism of European Union law. Can the two approaches be aligned or are there inherent conflicts between them? The book also explores whether, when it comes to aggressive tax planning, there are internal conflicts between the established case law of the Court of Justice and the emerging policy of the European Union institutions. By so doing it offers a review of issues which are of constitutional importance to the European Union. Finally, the book reflects on the future of international and European tax law in the post-BEPS world."--Bloomsbury Publishing.
