

1. Record Nr.	UNINA9911007451803321
Titolo	Computation of taxable business profits : book-tax conformity and other issues : 2023 EATLP Congress Luxembourg, 8-10 June 2023 // editor: Andrés Báez Moreno
Pubbl/distr/stampa	Amsterdam : , : IBFD Publications USA, Incorporated, , 2024 ©2024
ISBN	9789087228965 9789087228972 9789087228828
Edizione	[1st ed.]
Descrizione fisica	1 online resource (813 pages)
Collana	EATLP International Tax Series, , 2589-9112 ; ; volume 22
Altri autori (Persone)	AguiarNina
Soggetti	Corporate profits - Taxation - Law and legislation - European Union countries Corporations - Taxation - Law and legislation - European Union countries Taxation - Law and legislation - European Union countries
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Cover -- Title Page -- Copyright Page -- Preface -- About the Editor -- About the Authors -- Table of Contents -- Part I: General Report -- Chapter 1: Computation of Taxable Business Profits: Book-Tax Conformity and Other Issues -- 1.1. Book-tax conformity: A universal problem with (quasi)universal solutions and a very asymmetric level of academic discussion -- 1.2. Financial statements and the computation of taxable business profits: Legal and factual links -- 1.2.1. Normative connections between accounting and tax rules in the calculation of taxable business profits: Material, formal and reverse dependence -- 1.2.1.1. Material dependence between accounting rules and tax rules in the computation of taxable business profits: Legal formulation, policy reasons and scope -- 1.2.1.1.1. Material dependence: Legal formulation -- 1.2.1.1.2. Material dependence: Policy reasons -- 1.2.1.1.3. Material dependence: Referred accounting rules -- 1.2.1.2. Formal dependence between accounting profits or loss figures and taxable business profits: Legal

formulation and policy reasons -- 1.2.1.3. Legal reverse
dependence: Legal formulation, policy reasons and scope -- 1.2.2.
Factual connections between accounting and tax rules in the calculation
of taxable business profits -- 1.3. Particular commercial and tax
accounting issues -- 1.3.1. Elements of financial statements that
relate to a reporting entity's financial position and financial
performance -- 1.3.1.1. Assets: Recognition and attribution --
1.3.1.1.1. Recognition of assets -- 1.3.1.1.2. Attribution of
assets -- 1.3.1.2. Liabilities and provisions: Recognition and
measurement -- 1.3.2. Elements of financial statements that relate
to a reporting entity's financial performance -- 1.3.2.1. Income
(revenue) -- 1.3.2.2. Expenses -- 1.3.3.
Valuation/measurement -- 1.3.3.1. Valuation at recognition
(historical cost)

Sommario/riassunto

This book attempts to answer two simple questions: do governments link the calculation of taxable business profits to the profit or loss resulting from applying accounting rules? Moreover, does it make sense to do so? The detailed responses to these two questions are provided in the general report and the 25 national reports that form its foundation. Additionally, the book analyses various cross-cutting aspects of the topic, including its constitutional dimension, its intersections with EU law, its prospects in recent initiatives for the internationalization of corporate taxation and its procedural implications.
