

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
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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.