

- |                         |  |
|-------------------------|--|
| 1. Record Nr.           | UNISA990005707050203316  |
| Autore                  | GREGG, Pauline   |
| Titolo                  | Free-born John : a biography of John Lilburne / by Pauline Gregg |
| Pubbl/distr/stampa      | London : J. M. Dent & Sons Ltd, 1986                             |
| Descrizione fisica      | 424 p. ; 20 cm.  |
| Disciplina              | 322  |
| Soggetti                | Lilburne, John - Biografie                                       |
| Collocazione            | CC 322 GRE   |
| Lingua di pubblicazione | Inglese  |
| Formato                 | Materiale a stampa   |
| Livello bibliografico   | Monografia   |
- 
- |                         |   |
|-------------------------|---|
| 2. Record Nr.           | UNINA9910798580003321   |
| Titolo                  | Co-operative Tax Compliance [[electronic resource]] : Building Better Tax Control Frameworks / / Organisation for Economic Co-operation and Development   |
| Pubbl/distr/stampa      | Paris, : OECD Publishing, 2016  |
| ISBN                    | 92-64-25338-6   |
| Edizione                | [2016th ed.]  |
| Descrizione fisica      | 1 online resource (48 pages)  |
| Disciplina              | 336.2   |
| Soggetti                | Tax administration and procedure<br>Taxpayer compliance   |
| Lingua di pubblicazione | Inglese   |
| Formato                 | Materiale a stampa  |
| Livello bibliografico   | Monografia  |
| Nota di contenuto       | Intro -- Table of contents -- Abbreviations and acronyms -- Executive summary -- Chapter 1. Introduction -- Background -- Chapter 2. The essential features of a Tax Control Framework -- Notes -- Chapter 3. Assessing and testing Tax Control Frameworks -- Notes -- Chapter 4. |

Conclusions and recommendations -- Conclusions --  
Recommendations -- Bibliography -- Annex A. BIAC Statement of Tax  
Principles for International Business -- Annex B. Select OECD FTA  
publications of relevance.

---

## Sommario/riassunto

This report outlines the essential features of a Tax Control Framework (TCF) and addresses revenue bodies' expectations of TCFs. It includes a discussion of the issue of materiality, as it is important to understand the relationship between what is material for the purposes of systems of control, such as the external audit of a multinational enterprise's accounts, and what is material in terms of the tax liabilities arising from that enterprise's activities in a particular country. It also discusses how revenue bodies could approach the task of testing the soundness of a TCF in any particular case and finally, sets out conclusions, recommendations and next steps.

---