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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.
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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
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Descrizione fisica	1 online resource (48 pages)
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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.
