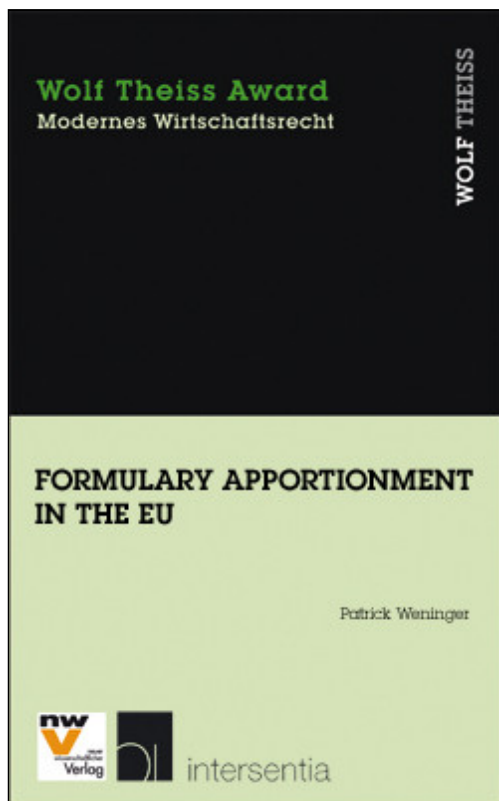


Formulary Apportionment in the EU



BESCHREIBUNG

European policy makers consider implementing a common EU tax base which has to be formulary apportioned among the EU Member States. The aim of this book is to develop an apportionment formula that fits best for the EU. For this purpose, existing formulary approaches (US, Canada, Switzerland, Germany) are analyzed in great detail in order to be in a position to pick the best elements of each. In addition, the basic principles of international corporate taxation, an economic analysis and conceptual issues of formulary apportionment are taken into account. The book is particularly concerned with the question how to make the apportionment scheme capture best the contribution of intangible assets to the creation of taxable profits.

WEITERE INFORMATIONEN UND BESTELLUNG

<https://shop.lexisnexis.at/formulary-apperportionment-in-the-eu-9783708305516.html>

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