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Corporate Loss Utilisation through Aggressive Tax Planning

By OECD Organisation for Economic Co-operation and Development

OECD Publishing. Paperback. Condition: New. 92 pages. Dimensions: 10.8in. x 8.3in. x 0.2in. Corporate losses raise compliance risks if aggressive tax planning is used as a means of increasing or accelerating tax relief in ways not intended by the legislator, or to generate artificial losses. This report describes the size of loss carry-forwards, the rules applicable in relation to losses, and identifies the following risk areas: corporate reorganisations, financial instruments and non-arms length transfer pricing. After having summarised aggressive tax planning schemes on losses, as well as country detection and response strategies, it offers a number of conclusions and recommendation for tax administration and tax policy officials. Table of Content : Foreword Abbreviations Executive Summary Introduction Chapter 1. Size of Corporate Tax Losses Chapter 2. Policy Issues in the Tax Treatment of Losses Chapter 3. Country Rules on Corporate Tax Losses Chapter 4. Schemes Involving Tax Losses Chapter 5. Strategies for Detecting Schemes Involving Tax Losses Chapter 6. Strategies for Responding to Schemes Involving Tax Losses Conclusions and Recommendations References Annex A. Graphs showing size of loss carry forwards compared to loss carry forwards as a percentage of GDP for ten countries This item ships from multiple locations. Your book may arrive from Roseburg,OR, La Vergne,TN....


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