

Common Corporate Tax Base (CC(C)TB) and determination of taxable income : an international comparison

Christoph Spengel

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Abstrak

For the first time, details on the determination of taxable income under the proposed Council Directive are compared to prevailing corporate tax accounting regulations in all 27 Member States, Switzerland and the US. The study presents evidence on the scope of differences and similarities between national tax accounting regulations and the directive's treatment in a complete, yet concise form. Based on this comprehensive comparison, it goes on to discuss remaining open questions and adjustments needed if the directive is to be implemented in national tax law. Readers seeking a basis for taking an active part in the public debate will find a valuable source of information and a first impression of how the proposed CC(C)TB would affect corporate tax burdens in the European Union.