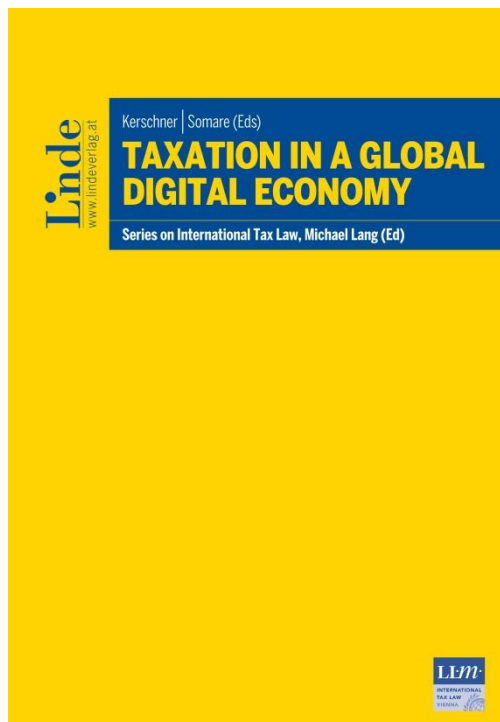


Presseinformation



Ina Kerschner / Maryte Somare
Taxation in a Global Digital Economy
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Time to discuss anti-BEPS measures around digitalization

In the course of the BEPS Report on Action 1, it was concluded that there was no instantaneous need for specific rules to address base erosion and profit shifting (BEPS) made possible by the digitalization of enterprises and new digital businesses. At the same time, it was acknowledged that general measures may not suffice with the assessment of results to begin in 2020.

While awaiting possible fundamental reforms of the tax framework, it is time to discuss anti-BEPS measures bearing in mind the peculiar features of the digital economy such as increased mobility, no need for physical presence, and dematerialization.

The book focuses on five key areas of interest:

- International Tax Policy
- Tax Treaty Law
- Transfer Pricing
- Indirect Taxation Issues
- EU Law

Taxation in a Global Digital Economy analyses the issues and addresses the five key areas of interest from various viewpoints.

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