Title: CCCTB: selected issues

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Annotation: This book is the result of a conference organised by the Amsterdam Centre for Tax Law (ACTL) on 10 and 11 June 2011.

The European Commission’s proposed Common Consolidated Corporate Tax Base (CCCTB) is the most ambitious project in the history of direct taxation within the EU. While retaining the right of Member States to set their own corporate tax rate, the proposed system allows for a ‘one-stopshop’ for filing tax returns and consolidating profits and losses across the EU. In this book – the first to offer guidance to practitioners whose work will be affected by these new developments – 19 prominent representatives of the business community, tax consultancy, academic taxation scholarship and tax administration discuss the proposed system’s rationale, structure and uncertainties, ranging from very technical aspects, to the wording of the proposal, to political considerations.

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