

عنوان مقاله:

Profit Shifting: Prior Work, Growth, Important Issues and Policy Actions

محل انتشار:

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خلاصه مقاله:

Lately, Tax-propelled benefit moving inside multinational firms has pulled in expanding worldwide consideration. It is an imperative issue to numerous present approach faces off regarding, including those identified with late activities by the OECD on base disintegration and benefit moving (BEPS). This paper gives an update on assessment roused benefit moving inside multinational firms. Its fundamental accentuation is to elucidate what is thought about the greatness of BEPS. The paper likewise tries to give a look on the development of benefit moving through years and its essential issues. Additionally it gives some arrangement activity, and talks about conceivable approaches to face .this expanding development

کلمات کلیدی:

.profit shifting, base erosion, multinational firms, tax avoidance, corporate tax revenue

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