



Austrian Advance Rulings Measures and their Compatibility with EU and OECD Provisions against Harmful Tax Competition

By Christina Gruber

Diplom.De Jul 2003, 2003. Taschenbuch. Book Condition: Neu. 210x148x8 mm. This item is printed on demand - Print on Demand Titel. Neuware - Diploma Thesis from the year 2002 in the subject Business economics - Accounting and Taxes, grade: 1,0, Vienna University of Economics and Business (unbekannt, österreichisches und internationales Steuerrecht), language: English, abstract: Inhaltsangabe:Abstract: This paper is intended to give an overview over Austrian advance rulings in an international context. In order to be able to outline the Austrian rulings practice and provisions that constitute a legal basis for advance rulings -- since in Austria rulings are not based upon one single law or provision but on many -- the term advance ruling will be defined as well and its meaning in international tax practice will be described. Moreover, this paper is intended to examine Austrian rulings measures in the light of the EU and OECD provisions against harmful tax competition, as well as under the state aid provisions of the EC Treaty. It is structured as follows: In the first part, the provisions of the EU (Code of Conduct of Business Taxation) and OECD (report on harmful tax competition) against harmful tax competition as well as the state...

DOWNLOAD



READ ONLINE
[4.49 MB]

Reviews

This pdf is fantastic. This really is for all who statte there was not a worth looking at. Your lifestyle period is going to be convert the instant you complete looking over this pdf.

-- **Dr. Chaim Kub**

This book is really gripping and fascinating. Of course, it is actually play, nonetheless an interesting and amazing literature. You will not feel monotony at anytime of the time (that's what catalogs are for about if you request me).

-- **Delbert Gleason**