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ELUSIONE FISCALE INTERNAZIONALE



di **Piergiorgio Valente**

pagg. 3.100 - 1 edizione - € 140,00

"Tax planning and the pursuit of advantageous tax results do not, in and of themselves, represent unlawful activities. Nevertheless, a dividing line ought to be drawn between that which may be regarded as lawful tax savings and that which may fall under the "tax avoidance" concept (to be considered pathological and, thus, to be countered). Moreover, in the last few years, States have been particularly concerned about the so-called BEPS phenomenon, given that such acronym stands for taxable base erosion through an artificial transfer of profits towards low tax jurisdictions. The debate, which is a most burning international tax issue, has the purpose of identifying the most effective countering measures for all of the various sectors involved, with a view to safeguarding the revenue interests of States with advanced taxation systems.

The Volume "*Elusione Fiscale Internazionale*" (i.e., *International Tax Avoidance*) aims at providing a comprehensive picture so as to meet the needs of any person having to address the tax avoidance subject, whether in view of the necessity to explore the topic further, or whether for practical application purposes within the context of professional Firms, enterprises or the Tax Authorities.

This one-of-a-kind Work, unique in its genre, in view of the exhaustive treatment of the various subjects and the breadth thereof, is authored by Piergiorgio Valente with the joint effort of 40 co-authors and the cooperation of other international contributors from well over 10 Countries. This project is the three-year result of a vast amount of rigorous analyses, research and comparative studies carried out in various Universities, specialized Training Schools as well as in public and private Institutions".

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