

Aggressive International Tax Planning & Bird & Bird

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Aggressive International Tax Planning

THE TAX LANGUAGE

FAIR SHARE

CORPORATE REPUTATION

GOOGLE

STARBUCKS

GAAR
&
GAAR

NAMING & SHAMING

MULTINATIONALS

TAX PLANNING

TRANSFER PRICING

TAX HAVENS

HYBRIDS

MORAL/IMMORAL

TAX COMPLIANT

HARMFUL TAX COMPETITION

LEGAL/ILLEGAL

TAX JUSTICE NETWORK

OFCD

LETTERBOX

G8/G20

DOUBLE DIP

SUBSTANCE

CORPORATE TAX GOUVERNANCE

ANTI-AVOIDANCE

E-COMMERCE &
DIGITAL ECONOMY

INTANGIBLES & ROYALTIES

CONDUITS

BASE EROSION & PROFIT SHIFTING

MAIN PURPOSE TEST

TAX SCHEMES

BENEFICIAL OWNER

TRANSPARANCY

TAX CONTROL

EXCHANGE OF INFORMATION

FRAME WORK

Fair Play



The Players

Tekst



CECD

Public Debate



**Tax Justice
Network/ Offshore
leaks**



THE REFEREES



**Supreme Courts -
ECJ**

EU



EU Commission / Tekst

Big Economies

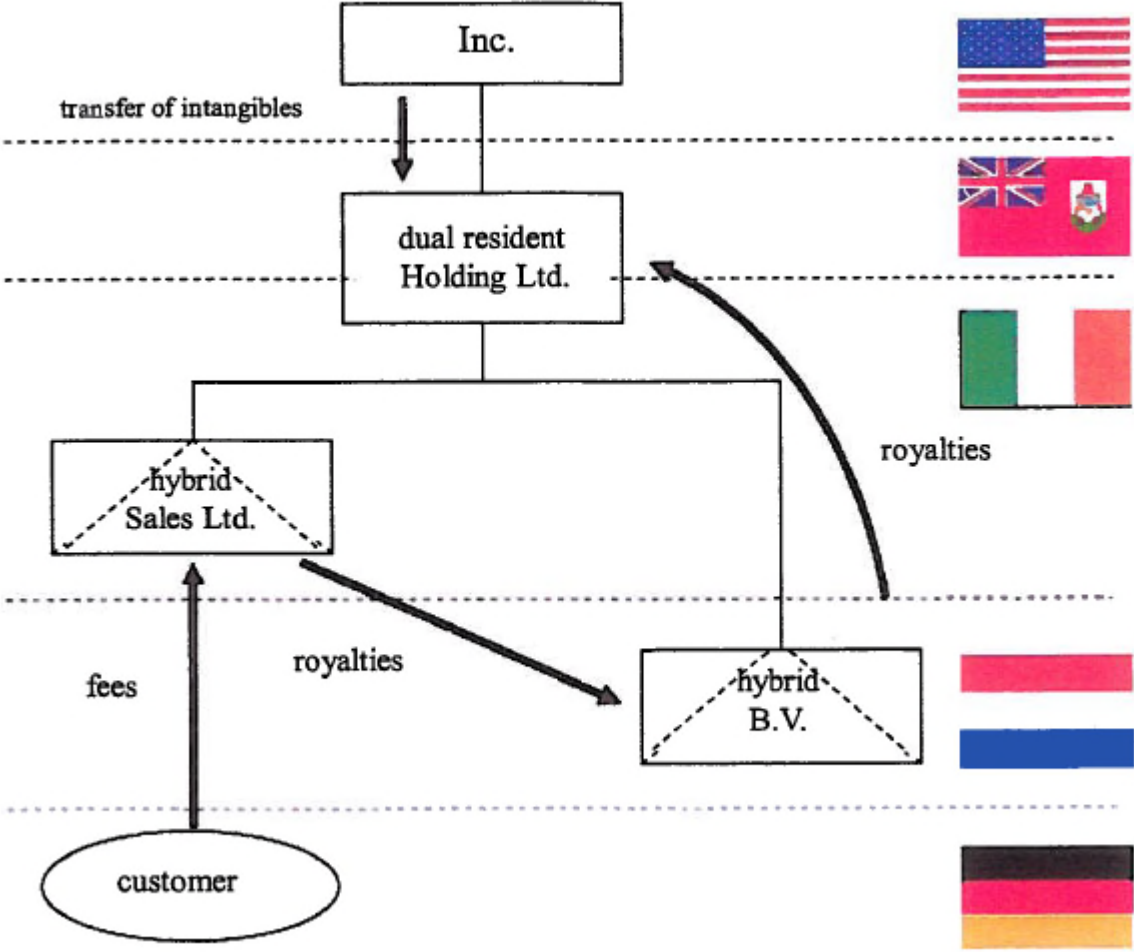


G8/G20

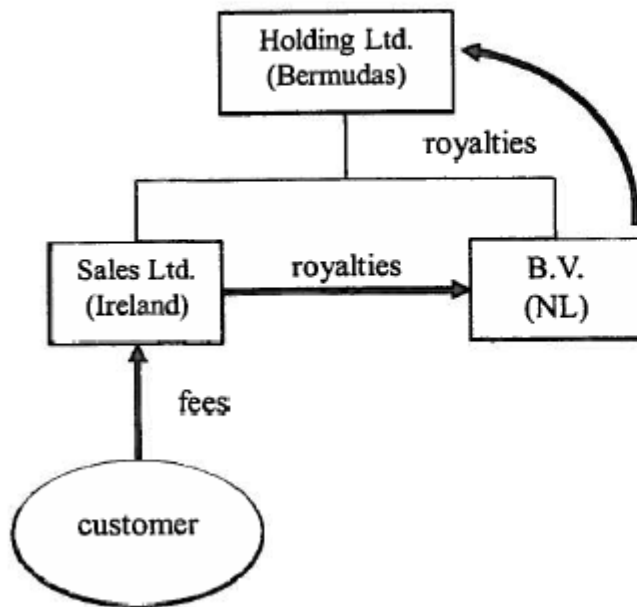
The Rules

- Domestic tax legislation
- Double taxation agreements
- EU directives / EU law
- Exchange of information agreements
- ECJ – Cadbury [..?..]

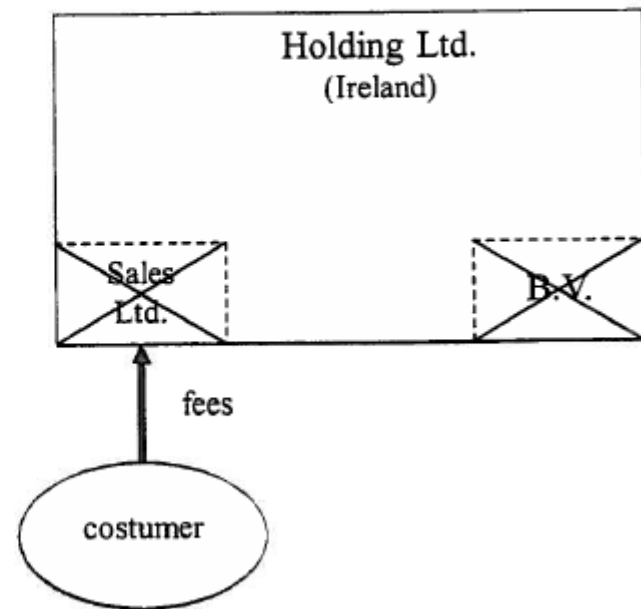
E-Commerce - structure



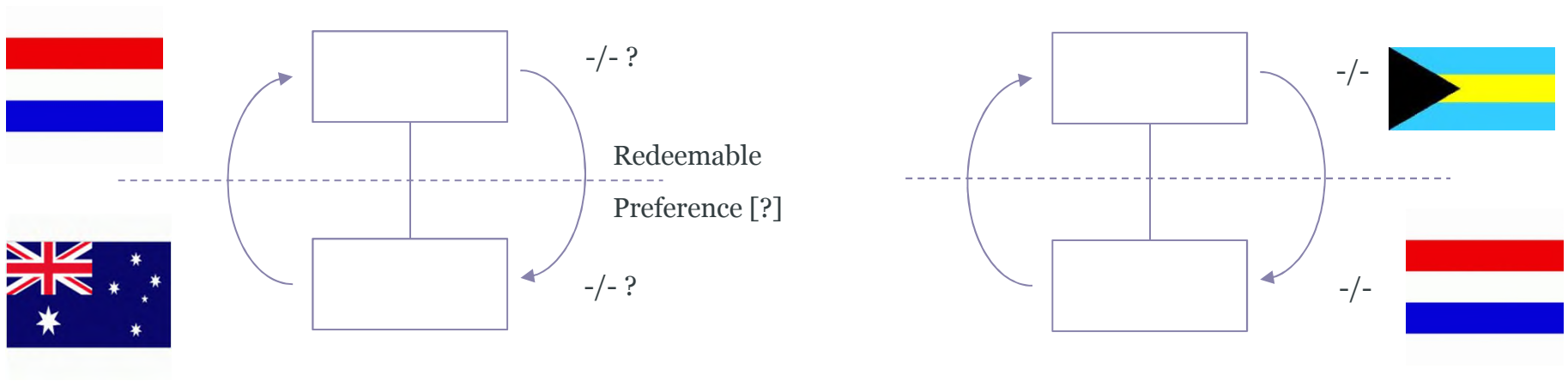
European perspective



US perspective



Double DIP



A Typical Game

US Tower
Or
Dutch Tower

Proposed new rules (focus areas)

- Substance & anti-abuse rules
- Transparency & exchange of information
- Hybrid mismatches / double non-taxation
- Harmful Tax regimes
- Base erosion & profit shifting
- Transfer pricing
- Tax havens & aggressive tax planning
- GOCD Tax governance / reporting

Own reputation on aggressive tax planning

FORMULATE BEST PRACTICE RULES (PENDING)

For example:

- KYC practice
- Communication on corporate reputation
- Reference to clients own tax policy/strategy
- Approval clients management board

The Coach

Tax advice to multinationals



The Team doctor
Tax (sanity check)
of
existing tax household
(tax diagnose)