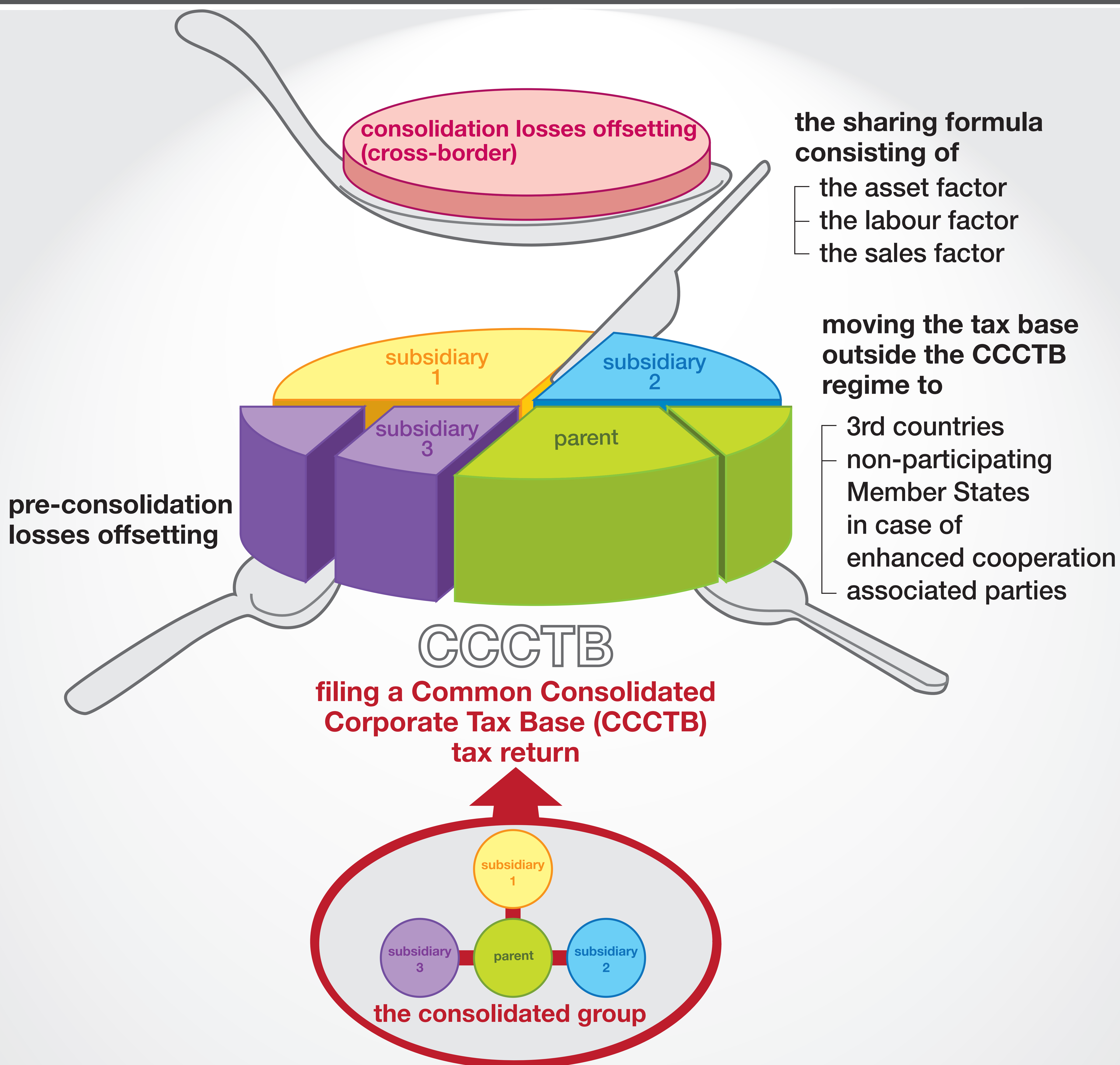


Building a Framework Combating Tax Avoidance under Common Consolidated Corporate Tax Base (CCCTB)



Research questions: What tax avoidance schemes might occur to the CCCTB Directive under EU law and what are the feasible solutions?

My research focuses on “3D”: the tax avoidance via mechanism which **deducts**, **distributes**, and **decreases** the proposed common consolidated corporate tax base of European Union.

Qua **deducting** the tax base, how does the consolidation group **play with losses** by cross-border loss offsetting?

Qua **distributing** the tax base, how does the consolidation group **manipulate weighting factors (assets, labour and sales) of the sharing formula** to minimize the overall tax burden?

Qua **decreasing** the tax base, how does the consolidation group move the tax base **outside the CCCTB regime**, including third countries or non-participating Member States?

Methodology

The comparative law method will be applied. Experiences from the consolidation system of Australia, Netherlands and United States of America will be compared. On the one hand, I aim to identify the tax avoidance schemes in the domestic systems; on the other hand, I aim to predict tax avoidance schemes and under the proposed CCCTB Directive and find out solutions.

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