

“Sharing the Tax Pie”

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**Issue:
International Tax Regime
Distorts MNE Business
Decisions**

Obstacles

Disparities

Inadequacies

Q: “Tax Allocation Model 2.0”?

“Fairness”

Resolving Obstacles

Resolving Disparities

Resolving Inadequacies

Local source?
- Unlimited Taxation
- DTR under Dutch-style ‘tax exemption’

Approximation of Laws

- Taxable Unit = MNE Group
- Taxable Base = Economic Rent
- Tax Allocation:
- Payroll FA
(if rate harmonization)
or:
- Turnover FA