

Economic substance (3/44/19)

To fight fraud and tax avoidance at national and international level, EU authorities are drawing up appropriate rules and explaining relevant concepts. Recent years have seen member states passing anti-avoidance rules into their national legislation and double tax treaties according to OECD guidelines. These circumstances emphasise the need to assess the commercial content and business purpose of transactions carried out by multinational enterprises. Economic substance is a key criterion we should assess to determine whether a company's profit is taxed where it is really earned and whether there is any tax avoidance. This article explores the concept of economic substance.

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