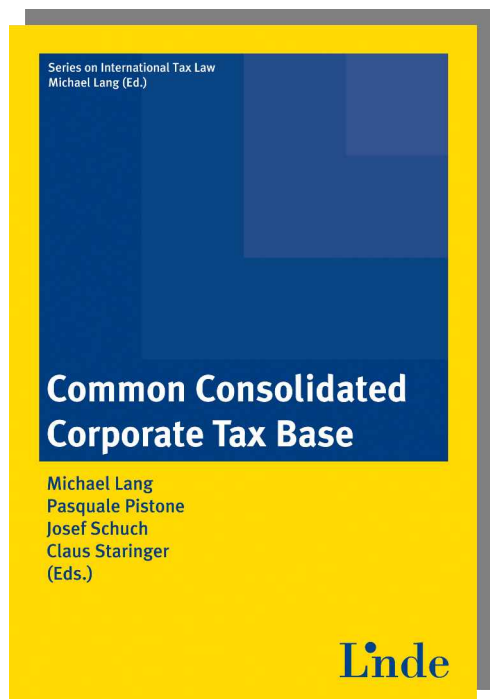


# Explicit Information on Common Tax Base



Complying with the Lisbon Strategy set forth by the Council of the European Union in 2001, the European Commission identified corporate taxation across the European Union as one major obstacle to the achievement of a common market. With – today – 27 different corporate tax systems, pan-European companies are facing – among other administrative issues – extremely high compliance costs.

In order to tackle this problem, the European Commission commenced its work on the “Common Consolidated Corporate Tax Base”, an ambitious project to co-ordinate corporate taxation throughout the European Union. By mid-2008 the European Commission intends to present to the Council and the European Parliament a legislative proposal upon which corporate taxation in the European Union could be harmonized.

This book provides the first comprehensive in depth analysis of the preparatory work done by the Commission since 2001 in 42 contributions by most distinguished academics, practitioners and representatives from several European tax administrations.

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