

Taxation in a Global Digital Economy

Kerschner/Somare (Eds.) Series on International wTax Law Volume 107 2017, 488 pages, pb., Engl. Subscription Price EUR 86,40 Regular Price EUR 108.–

THE EDITORS

Ina Kerschner, Austrian Federal Ministry of Finance (International Tax Law Division)

Maryte Somare, European Investment Bank



Time to discuss anti-BEPS measures around digitalization

In the course of the BEPS Report on Action 1, it was concluded that there was no instantaneous need for specific rules to address base erosion and profit shifting (BEPS) made possible by the digitalization of enterprises and new digital businesses. At the same time, it was acknowledged that general measures may not suffice with the assessment of results to begin in 2020.

Now it is time to discuss anti-BEPS measures bearing in mind the features of the digital economy. This book focuses on five key areas of interest:

➤ International Tax Policy

➤ Transfer Pricing

➤ EU Law

➤ Tax Treaty Law

➤ Indirect Taxation Issues

"Taxation in a Global Digital Economy" analyses the issues and addresses the key areas from various viewpoints.

ORDER FORM

Please order online at **www.lindeverlag.at**, by e-mail to **office@lindeverlag.at** or by fax to **0043 1 24630-23**

Yes, I order

Taxation in a Global Digital Economy

ISBN 978-3-7073-3778-5

Prices include VAT, shipping charge is not included. Price adjustments and mistakes are reserved. Our general terms and conditions apply to all products and services sold.

name/company

address

postal code/city

e-mail/telephone

date/signature

Linde Verlag Ges.m.b.H., Scheydgasse 24, 1210 Wien/Austria, Europe Handelsgericht Wien, FB-Nr.: 102235X, ATU 14910701, DVR: 000 2356

