

DIBT – Doctoral Program in International Business Taxation

Thesis: *Elective Entities in the Context of Fiscal Transparency and Global Tax Coordination*

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Elective Entities and Fiscal Transparency in International Tax Law

Fiscal Transparency and its actual legal framework: from the origins to BEPS (and after BEPS?)

Tax law systems that allow entities to opt to be treated as opaque or transparent (hybrid features ex ante/post)

Similarities and differences among the systems

Understanding why, how, when and especially where those entities are used

Elective Entities and Entitlement of EU Directives/Treaty Benefits

International Tax Coordination

Is BEPS sufficient enough?

Action Plan 2 (and parallel with the US Model)

Obstacles (?) to International Tax Coordination

Solutions (e.g. Intra-State check the box form as a new exchange of information tool, rethinking the benefit principle, etc.)

Interdisciplinarity (Economics/Business)

Concept of neutrality

Entrepreneurial decisions in relation to the choice of the entity, with a focus on distortions derived by the possibility to elect tax treatment

Nontax driven reasons

Valuation of the proposed solutions under an interdisciplinary perspective

Research Question

The dissertation aims at finding out how the (two?) states can or should coordinate among (between?) each other in order to avoid allocation conflicts (and other mismatches) when persons underlying an entity have the choice to elect the tax treatment.

The goal is to propose solutions that could achieve an uniform treatment, in order to avoid both Double Taxation and Double Non Taxation, sustained as well by economic and/or business reasons.

