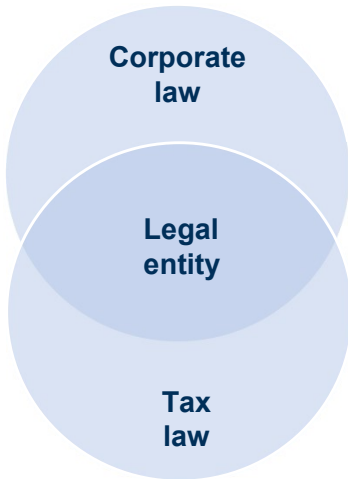


The concept of legal entity in International Tax Law

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Context |
research question

Starting point



What changed

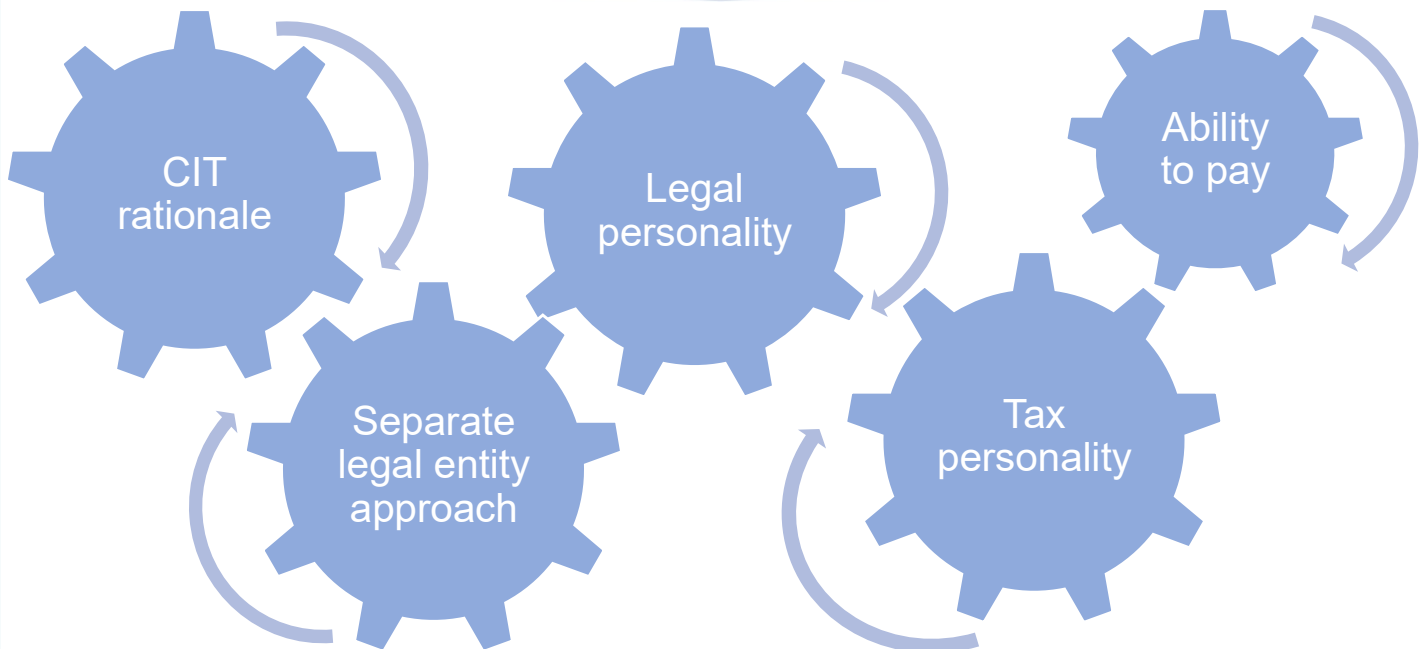
New challenges brought by a new economic context (e.g., globalisation and digitalisation of the economy, EU integration)

Potential impact

New conditions to recognise a legal entity for tax purposes

Is there a disconnection between corporate law and tax law concerning the concept of legal entity that should be relevant for tax purposes?

Topics to be analysed



Potential
impact

Redesigning CIT subjective scope
Domestic tax law | EU tax law | tax treaties