Who contributes to the value of Apple?

... who buys it?

And then... who gets a bite?

Distribution of market share per operating segment (2011)

Distribution of global EBITDA (2011)

RESEARCH QUESTIONS:

1. Which rules and strategies effectively enable Apple to shift the vast majority of its worldwide taxable profits to a jurisdiction where its business presence is virtually nonexistent?

2. What role do tax connecting factors (residence and source) play in this context?
   2.1. Does the way corporate tax residence is generally defined for tax purposes raise problems in this regard?
   2.2. Is the current permanent establishment threshold partly responsible for this outcome?

3. Is it possible and convenient to redefine residence and/or source to better align rights to tax with real economic activity and thereby prevent these cases from happening?

4. Which unilateral, bilateral and/or multilateral measures may be taken in this direction?