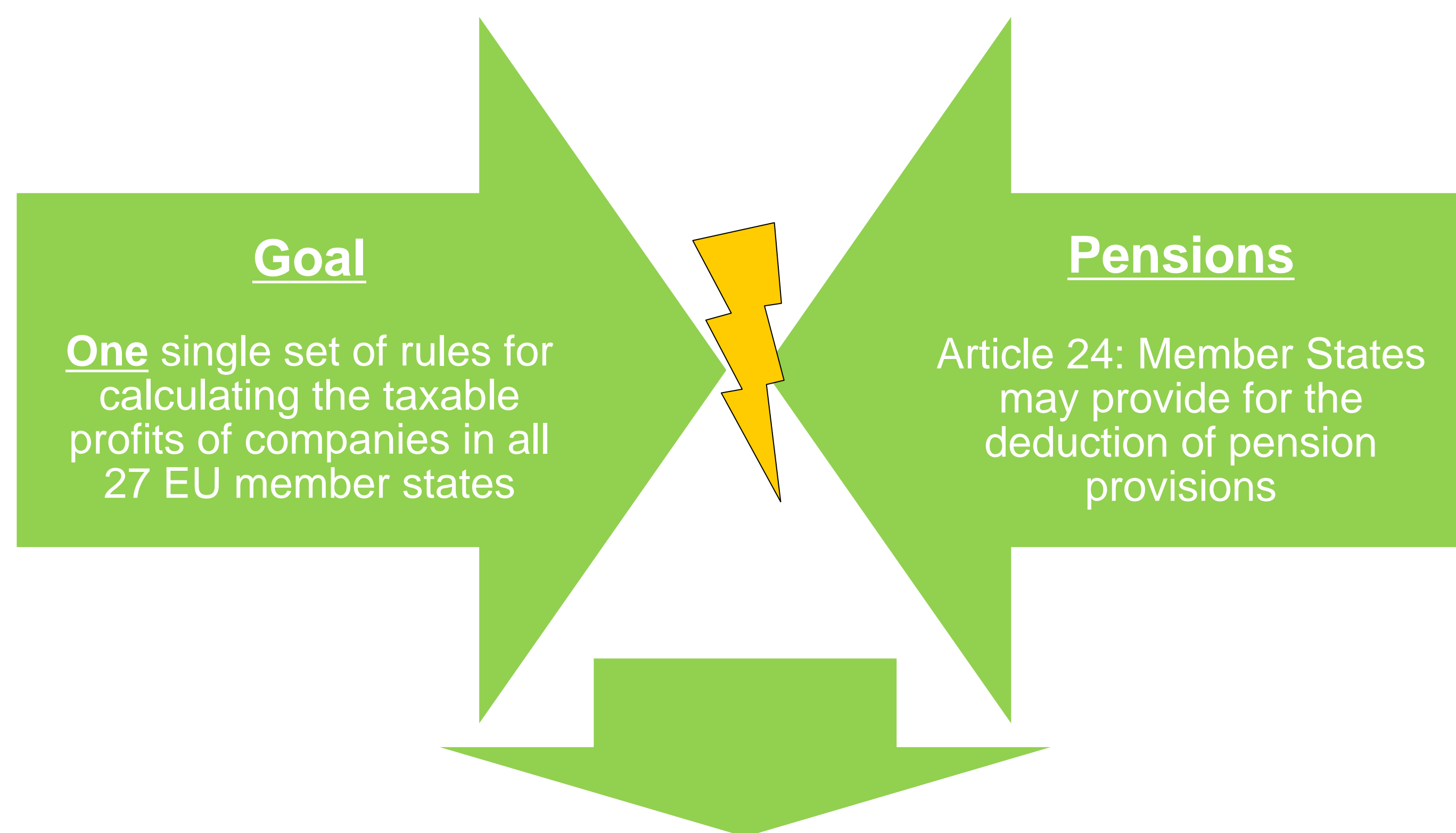


The tax treatment of occupational pension schemes under the proposed council directive on a C(C)CTB in the EU

Proposal on a C(C)CTB 2016



Inconsistent tax treatment across the EU?

Key research questions

- What types of occupational pension commitments exist in the EU from both a legal and an economic point of view?
- How are these pension commitments accounted for under the Directive 2013/34/EU and the IFRS?
- How are these pension commitments accounted for in the commercial and tax accounts of the companies in the Member States? What are their common features or fundamental differences?
- How are these pension commitments accounted for under the basic principles and rules of the proposal on a C(C)CTB? Could the Directive 2013/34/EU or the IAS Regulation 1606/2002 serve as appropriate starting points in respect of pension commitments?

