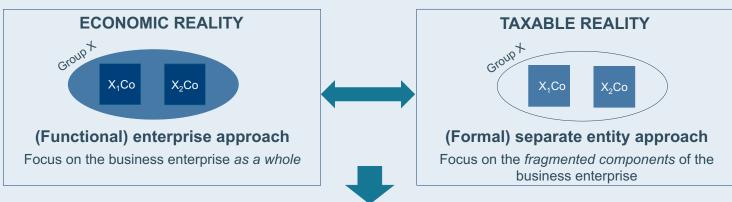


TAXATION OF CORPORATE GROUPS

A BELGIAN PERSPECTIVE

Context



Tax concerns









MAIN OBJECTIVE:

searching for an 'appropriate' national tax treatment of corporate groups

Possible approaches





Assessment framework



- national tax law
- national company & accounting law
- EU law
- international tax law



- fairness
- effectiveness
- simplicity