The concept of legal entity in International Tax Law

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Starting point

What changed

Potential impact

Corporate law

Legal entity

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

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?

CIT rationale

Legal personality

Ability to pay

Separate legal entity approach

Tax personality

Redesigning CIT subjective scope

Domestic tax law | EU tax law | tax treaties

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