

Governança Fiscal Global - 2o Edição Ana Paula Dourado

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neste livro discute se a emergencia de um novo direito fiscal internacional e europeu atraves da analise dos dois grandes projetos do g20 ocde e da uni o europeia em curso o combate a eros o de bases fiscais atraves da transferencia interestadual de lucros base erosion and profit shifting beps e a troca de informac es para efeitos fiscais a troca de informac es foi relancada em 2009 e atingiu o patamar da troca automatica e multilateral o projeto beps teve inicio em 2012 e desembocou na assinatura da convenc o multilateral assinada em 7 de junho de 2017 por 68 estados na uni o europeia o projeto beps inspirou diversas medidas de coordenac o regional embora se reconheca o metodo e a complementaridade dos dois projetos e duvidoso que eles atinjam a curto prazo os objetivos anunciados de coordenac o fiscal global nesta segunda edic o o leitor encontra os ultimos desenvolvimentos nas materias aqui tratadas

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