

IFA 74th Annual Congress Berlin, Germany

Seminar B

Tax Directors Seminar - Corporate officers' duties to tax planning vs. tax morality and compliance

Chair: Wilhelm Haarmann (Germany)

Short description

The topic of this panel has to do with legal tax duties and moral tax duties, with legality and legitimacy and with reputation. Tax compliance is part of the corporate governance. To which extent is tax planning legal and legitimate, to which extent legal and illegitimate and when is it illegal? Are tax offerings by other countries acceptable and when unacceptable? Does public Country by Country reporting lead to a new moral standard? To which extent are general answers possible, to which extent do they depend on the habits, the expectations, and the general behavior in a country or in a location?