

Agenda

- I. Tax Law and Tax Morality**
- II. The View of the OECD**
- III. Corporate Law requires Tax Planning**
- IV. The View of the Big Company**
- V. Are Answers different dependent on the Size of the Company and the Country affected?**
- VI. Investments in Low Tax Countries**
- VII. Tax Planning: What is Legal, what is Legitimate?**
- VIII. What's next?**