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TAX AVOIDANCE: GLOBAL EFFORTS TO COMBAT EVASION

Açar sözlər: *vergi, vergitutma, vergi boşluqları, vergidən yayınma, vergi planlaşdırması, vergi bazasının aşınması və mənfəətin köçürülməsi, vergidən yayınmaya qarşı tədbirlər, İqtisadi Əməkdaşlıq və İnkişaf Təşkilatı, rəqəmsal vergi.*

Ключевые слова: *налоги, налогообложение, налоговые лазейки, уклонение от уплаты налогов, налоговое планирование, размывание налоговой базы и перемещение прибыли, меры по борьбе с уклонением от уплаты налогов, Организация Экономического Сотрудничества И Развития, цифровой налог.*

Keywords: *tax, taxation, tax loopholes, tax planning, tax avoidance and tax evasion, tax base erosion and profit shifting, anti-tax avoidance measures, Organization for Economic Co-operation and Development, digital tax.*

Taxes are an indispensable tool for governments, without which many states are unable to function effectively. Taxation is a compulsory fiscal imposition, levied from a specified group of individuals and entities, also known as taxpayers, designed to fund the operational requirements of the state and its local units, including municipalities and then the subsequent distribution of these funds is mainly aimed at the well-being and prosperity of the populace within the respective country.

How are these payments calculated? To determine taxable amount of levied tax it is required to define some its inherent components, i.e., taxpayer, tax object, base, and its rate.

- taxpayer is an individual or entity, structured in any legal organizational form, who bears the obligation to pay taxes based on their status, primarily determined by residency.

- tax object, also known as **taxable object**, refers to the particular item, transaction, or set of circumstances possessing measurable cost, quantitative, and physical attributes, presence of which, as stipulated by the legislation of respective country, establishing occurrence of taxpayer's obligation fulfill their tax liabilities.

- tax rate means percentage or fixed amount applied to the taxable object. The coefficient of which allow state authority to ascertain the requisite relevant amount of payments.

- tax base encompasses quantitative characteristics of tax object calculated by using tax unit; the unit of measurement of tax base, e.g., amount of individual's gross profit in respective currency, or the volume of engine power of automobile measured in horsepower etc.

That part of the tax base which remains after preferential deductions is called *taxable base*, and in inference, the taxpayer must pay to the state the amount which is calculated applying the tax rate to taxable base.

Participants of trade turnover, who benefit profitably from their commercial activities, will

naturally seek ways to increase their income. One of the various methods for income growth is minimize taxation by tax-planning or completely avoid paying taxes by exploiting various loopholes in legislation: legislative differences of countries, digital delivery of goods and service rendering, internal transactions, transfer pricing, ineffective measures of combat tax evasion and tax avoidance, preferential regimes, etc.

In the upcoming discussion, it is crucial to clarify the difference between tax evasion and tax avoidance, alongside the strategic aspect of tax planning. These facets collectively comprise the spectrum of approaches within the realm of taxation. Distinguishing between these practices is essential for a nuanced understanding of how individuals and entities navigate their tax obligations.

Tax Planning	Tax planning entails a meticulous examination of financial operations, aiming to optimize tax benefits within the bounds of legal provisions. Legislation, such as Tax Code, which commonly provide various options that include tax exemptions and deductions under multiple categories and circumstances. Unlike the subsequent approaches, tax planning is contrasted as an ethical and enduring instrument, deliberately provided by the legislator. Proficient tax planners adeptly leverage available tax benefits, constituting a legitimate means of harnessing tax laws to alleviate any tax encumbrance.
Tax Avoidance	Tax avoidance defined by the practice of leveraging legal loopholes to mitigate or evade tax obligations, a factor that was not anticipated by the legislator. It involves complying with tax laws and using their legally available tax advantages and strategies to pay the minimum amount of taxes required by law. To some extent this could be described as a type of tax planning.
Tax Evasion	Tax evasion is the outlawed practice of intentionally failing to pay taxes that an individual or company is legally obligated to pay. This includes deliberate underreporting of income, hiding assets, overstating expenses, and other fraudulent activities to reduce tax liability. Tax evasion is illegal and is considered a criminal offense. It can carry serious penalties namely fines, imprisonment or both at once, as well as any applicable sanctions as determined by the relevant authorities. Tax evasion is actively pursued and prosecuted by tax authorities.

Thus, while tax planning, along with tax avoidance, albeit not an ethical method in some views, are legitimate means of easing the tax pressure, tax evasion is strictly punishable as a criminal offense.

One of the present-time tax avoidance methods is tax base erosion and profit shifting from taxation. This method refers to tax avoidance schemes, that consists in the artificial withdrawal of income from countries with high tax rates, where they are generated, to countries with low charges, in which tax control is low or even not conducted at all. Tax base erosion is the use of financial methods and tax planning for reduce the

amount of taxable revenue inside the country. It is commonly achieved by structuring profits for the purpose of acquire a more favorable tax burden or finding the ways to write-off tax expenses.

I.A. Vladimirovich outline this concept in his work in these ways: "In case of the tax base, it can be said erosion in the process of moving tax base from one side to other, under the influence of existing conflict of interests in the tax sphere. At the same time, in order to this erosion to be successful, and the tax authorities didn't decide to "put a dam", namely, to block possibility of shift in the tax base, this erosion should occur exclusively within the legal framework, without using mechanisms leading to tax evasion"[1] [1, p. 85].

Withdrawal of income from taxation (profit shifting) – refer to making transfers, together with payments to other related companies, including subsidiaries in order to move income from jurisdictions with high taxes to low-tax regimes.

The most common schemes that exploit loopholes in legislation landscapes are the following:

(i) *Hybrid Mechanisms Arrangements*: Different tax rules between countries can sometimes lead to unintentional consequences, such as *double non-taxation*, which can be used by enterprises to decrease their tax burden. First of all, this applies to the national treatment of certain instruments in such way that in the paying country they treated e.g., as tax-deductible debt but seen in the receiving country as tax-exempt dividend.

(ii) *Trademarks and Technologies Licensing*: The management of the group's trademark, designs, and patents through an organization, that implements a lower tax rate to intellectual property, and then charging group companies royalties on the use of label brand. Insofar as royalties are often affected by withheld taxes, it is important to give priorities to the IP holding company's tax treaty relationship with countries in which the other group companies are located.

(iii) *Putting assets into entities without substance*: Several countries introduce preferential tax regimes as technique to compete for business. However, this is only beneficial when substantial large enterprises start to establish themselves in respective countries. Otherwise, this form of tax competition simply erodes tax base of the state, where activity is carried out. Current rules frequently allow business owners to set up *paper companies*, which are enjoy preferential regimes, such as *patent box*. A *patent box* constitutes a specific low tax regime employed by respective countries to stimulate research and development endeavors by subjecting patent-derived revenues to a distinct tax treatment in contrast to other commercial proceeds.

(iv) *Thin Capitalization*: By creating subsidiaries with minimal share capital, corporation groups can use financing arm for fund the new company's operations with debt. This large debt load engages interest, which in some jurisdictions treated in different ways, and thus, can be reduced the overall tax bill, if it correctly structured.

These methods represent only the fundamental forms of tax avoidance, and the list does not encompass all possible variations.

International practice of resolving loopholes abuse problems in taxation:

The BEPS Project is an action plan, decision on the development of which was made at the G20 summit in 2012 and then was demonstrated at the next summit. **Base erosion and profit shifting** (**BEPS**) refers to corporate tax planning strategies used by multinational corporations to "*shift"* (or "*move"*) profits from higher-tax jurisdictions to lower-tax jurisdictions or tax-free locations where there is little or no eco-

[1] И. А. Владимирович – Размывание налоговой базы с использованием принципов трансфертного ценообразования в условиях конфликта налоговых интересов / / "Инновации и Инвестиции" №4 2018 С. 85-87.

nomic activity, thereby «eroding» the «tax base» of the jurisdictions with higher-tax regimes using deductible payments like interest or royalties [1, p. 86].

By the 2015 summit was reconciled 15 Actions, which implementation designed to assist countries executing their combat against tax avoidance:

– *Action 1.* Tax Challenges Arising from Digitalization. Solving tax problems and peculiarities of taxation in the era of "digital economy"

In the evolving landscape of the digital economy, an increasing number of transborder interactions occur. This encompasses services, *inter alia*, online advertising, e-commerce, and related digital platforms, which operate devoid of a physical presence in the economies they cater to. Despite being registered in one jurisdiction and possibly facilitated by servers in other states, these entities effectively manage to conduct services in another. As a result, countries grapple with the challenge of imposing taxes, even though these market participants derive revenue from their respective jurisdictions.

– *Action 2.* Neutralization the so – called "hybrid schemes"

«Hybrid schemes», as delineated above, pertain to the exploitation of variances in tax treatment accorded to same corporations or financial instruments across distinct jurisdictions. This exploitation yields phenomena including double dedication, indirect deduction, and other related manifestations.

– *Action 3*. Improving the effectiveness of the rules on Controlled Foreign Companies (CFC rules).

Regardless that CFC mechanism is implemented in plethora legal frameworks since 1962, it is necessary to enhance effectiveness of non-residents taxing process. Thus, OECD recommends that countries incorporate six key rules into their domestic laws pertaining. These elements are: (i) Rules for defining a CFC, (ii) CFC Exemptions and Threshold Requirements, (iii) Definition of CFC Income, (iv) Rules for Income Computation, (v) Rules for the Attribution of Income, (vi) Rules to Prevent or Eliminate Double Taxation [6, p. 9-12].

– *Action 4.* Limitation on Interest Deductions. Combating tax erosion of tax base through payment of interest and other financial transactions.

Multinational Enterprises (MNEs) exploit interest deductions in different countries by setting up subsidiaries in those jurisdictions, often using complex and non-transparent group structures. This enables them to lower their tax liability through deductions on their profits. Therefore, the 2015 Action 4 report addressed excessive interest expenses and financing of exempt income. It introduced rules tying net interest deductions to economic activity in a jurisdiction, measured by taxable earnings before interest, depreciation, and amortization (EBITDA). This included a fixed ratio rule, a group ratio rule, and targeted measures to mitigate risks.

– *Action 5.* Harmful tax practice. General counteraction to "unfair tax practice", taking into account the issues of transparency and real economic substance of companies. (Minimum standard)

Standard constitute cooperation against harmful tax practice. The Forum on Harmful Tax Practices (FHTP) focused on three main areas: (i) Assessing preferential tax regimes for features that may enable base erosion and profit shifting, (ii) Peer reviewing and monitoring the Action 5 transparency framework, ensuring the exchange of relevant information on taxpayer-specific rulings, (iii) Reviewing substantial activities requirements in low or nominal tax jurisdictions for a level playing field.

– *Action 6.* Prevention of the abuse of the provisions of double taxation treaties.

Tax treaties between countries can be exploited by Multinational Enterprises through the use of shell companies to abuse deductions, taking advantage of the issue of *double non-taxation*. Subsequently under per Action introduced anti-abuse rules for tax treaties: (i) a clear Preamble statement emphasizes preventing tax evasion, avoidance, and treaty shopping, (ii) the inclusion of the Limitation-on-Benefits (LOB) rule in the OECD Model Tax Convention restricts treaty benefits upon specific conditions, (iii) the Principal Purpose Test (PPT) rule addresses other forms of abuse, ensuring treaty benefits are aligned with the treaty's purpose. [7, p. 3]

– *Action 7.* Permanent establishment status. Prevention of the use of schemes of artificial avoidance of the status of "permanent representation"

A *permanent establishment*, as an illustrative example, according to Article 5 of UK and Azerbaijan Double Taxation Convention, refers to a fixed business location where the activities of an enterprise are conducted, either in full or in part. Under this treaty this includes specific places such as: (a) a managerial office, (b) a branch, (c) an office, (d) a factory, (e) a workshop, (f) an installation or structure used for natural resource exploration, (g) a mine, an oil or gas well, a quarry, or any other site for resource extraction, (h) a construction, building site, or installation project, provided it exceeds a duration of 12 months [8]. Despite the institutional background, the OECD recommends augmenting the definitional scope selectively, while also excluding specific circumstances pertaining to permanent establishment.

– *Actions 8, 9, and 10.* Development of transfer pricing rules for intangible assets (Action 8), risks and capital (Action 9), and other high-risk transactions (Action 10).

Transfer pricing applies to the established methodologies governing the valuation of transactions conducted within and across enterprises affiliated through shared ownership or control. Transactions are to be appraised under the arm's length principle, treating the entities as independent entities.

– *Action 11*. BEPS data analysis. Development of methods for collection and analyzing information regarding the erosion of the tax base and profit shifting from taxation.

The absence of robust data on taxation stands as a fundamental limitation when it comes to estimating the fiscal and economic implications of tax avoidance, as well as for undertaking any endeavors aimed at assessing the effectiveness of implemented measures.

– *Action 12.* Mandatory Disclosure Rules. Introduction of rules that require disclosure of "aggressive taxation planning techniques"

Tax authorities worldwide grapple with a significant obstacle: the absence of prompt, extensive, and pertinent data concerning aggressive tax optimization. Such information is imperative, as it empowers governments to swiftly address tax vulnerabilities through informed risk evaluations, audits, or modifications to existing legislation and regulations.

– *Action 13.* Country-by-Country Reporting. Optimization of requirements relating to documenting transfer pricing and "country reporting" (Minimum standard)

It focuses on enhancing transfer pricing documentation through a three-tier structure: (i) Master File: Contains standardized information about global business operations and transfer pricing policies of a multinational enterprise (MNE) group. Submitted directly to local tax administrations by MNEs; (ii) Local File: This encompasses detailed transactional data specific to each country, including related-party transactions, financial particulars, comparability analyses, and the selected transfer pricing method. Like the Master File, MNEs must submit this

directly to local tax administrations; (iii) Country-by-Country Report (CbC Report): Requires MNEs to annually report income, earnings, taxes paid, and certain economic activity measures for each tax jurisdiction. Utilizes a template provided in the BEPS Action 13 report. Subsequently, it also offers a CbC Reporting implementation package, including model legislation for countries and Competent Authority Agreements to facilitate CbC Report exchange. Overall, this aims to provide tax administrations with comprehensive and consistent transfer pricing information for better risk assessment and targeted audits, ensuring transparency and compliance across jurisdictions [9, p. 14-16]

– *Action 14.* Mutual Agreement Procedure (MAP). Development and improvement of the effectiveness of mechanisms for resolving disputes between countries on tax issues

In light of emerging issues in the domain of international taxation, the need for reliable dispute resolution procedures becomes increasingly evident. This Action is a comprehensive evaluation framework that comprises 21 elements and 12 best practices. These criteria assess a jurisdiction's legal and administrative framework in four crucial areas: (i) preventing disputes, (ii) ensuring the availability and accessibility of the MAP, (iii) facilitating the resolution of MAP cases, (iv) effectively implementing MAP agreements [10, P. 14]

In tandem with the endorsement of this standard, members of the BEPS Inclusive Framework collectively agreed to establish a *peer review process* for evaluating the standard's implementation. Additionally, they committed to reporting MAP statistics utilizing a newly devised framework known as the '*MAP Statistics Reporting Framework*'.

– *Action 15*. Multinational Instrument. Development of universal multilateral convention on international taxation issues with aim of modify of already existent tax treaties between countries

This enables governments to collectively and effectively amend current bilateral tax treaties. Allows BEPS measures to be incorporated into tax treaties, eliminating the need for resource-intensive individual treaty renegotiations.

Overall, the program's primary aim is to guarantee that profits are subject to taxation in the state where the actual business operations actually conducted and also discourage deliberate shifting profits to low-tax areas in order to minimize or completely avoid taxation.

EU practice. The anti-tax avoidance package is a set of EU legislative and non-legislative initiatives, aiming to strengthen rules against corporate tax evasion and to make corporate taxation in the EU fairer, simpler, and more effective. It is grounded on the 2015 recommendations of the Organisation for Economic Cooperation and Development (OECD) addressing the imperative of countering tax base erosion and profit redistribution, as previously indicated. The package consists of the following elements: (a) communication on anti-tax avoidance package, (b) anti-tax avoidance directive - ATAD, (c) a recommendation on implementation of measures against tax treaty abuse, (d) revision of the administrative cooperation directive, (e) communication on an external strategy for effective taxation [4].

The Anti-Tax Avoidance Directive (ATAD under European Commission) was adopted by the Council of the European Union on 20 June 2016 and further amended on 25 October 2016. The second chapter of The Anti-Tax Avoidance Directive outlines the following anti-avoidance measures:

– *Interest limitation*: to prevent artificial debt agreements aimed at minimizing taxes (Art. 4)

Rule sets 30% limit on the deduction of excess borrowing costs from a taxpayer's earnings before interest, tax, depreciation, and amortiza-

tion (EBITDA). Certain entities within a group, as defined by national tax law, may be treated as taxpayers, enabling the collective calculation for all members of the group. EBITDA is determined by adjusting income subject to corporate tax, with tax-exempt income excluded. Exceptions to the restriction allow for the deduction of up to EUR 3,000,000, or full deduction for standalone entities. EU Member States can also permit the carryforward or carryforward/back of unutilized excess borrowing costs for varying periods. Financial undertakings may be exempt from these rules based on Member States' discretion.

– *Exit taxation*: so that companies do not evade taxes when re-locating assets (Art. 5)

This measure mandates taxpayer to pay tax equal to the market value of the assets at the time they exit the jurisdiction upon their transfer to another jurisdiction or upon a change of tax residence where the assets are not taxed. Payment can be deferred for 5 years in case of "*exit*" to Member States or third countries that have concluded European Economic Area agreement. Rule do not apply if assets are set to return to Member State from which are transferred within 12 months, and the transfer is related to financing securities, collateral, or conducted in purpose of prudential capital requirements, or liquidity management.

– *General anti-abuse rule (GAAR)*: to counteract aggressive tax planning when other rules are not applicable (Art. 6)

By this rule, a Member State shall disregard tax arrangements or series of them that are primarily aimed at gaining an improper tax advantage and do not reflect genuine commercial activity. In such cases tax is calculated based on domestic rules.

– *Controlled foreign company (CFC) rule*: to restrain profit shifting to a low or zero taxation (Art. 7, 8)

If a company is not taxed in a Members State, it will be treated as CFC by meeting following: (i) when owning more than the half of a company or its profit, and (ii) the actual corporate tax is lower than the difference between the tax that would be levied under respective rules. In such recognition, Member State shall tax: (a) any income within non-substantive economic activity from financial assets, intellectual property, dividends, sale of shares, financial leasing, insurance, banking and financial activities; (b) income from non-genuine arrangements with the primary goal of obtaining a tax advantages.

– Hybrid mismatches: to safeguard against the occurrence of double non-taxation for certain incomes. (Art. 9)

If a hybrid mismatch leads to a double deduction, it shall be allowed only in the Member State where the payment has its source, in other words originates. And if a hybrid mismatch results in a deduction without recognition as taxable income, the Member State of the payer must disallow the deduction for that payment [11, p. 7-13].

Additionally, A.O. Sizova also emphasized from ATAD main methods address to combating tax avoidance:

– implementing capital gains tax, which allows taxing the amount of profit in time of withdrawing financial assets to another jurisdiction.

– creating new controlling rules for foreign companies, that allows taxing retained earnings on the territory of country where the profit was gained.

– tightening taxing multinational companies, which are obligated to provide an information and reporting in each country, where these organizations are conduct their activities.

– integrating data updates, which allows to maintain transparency and improve effectiveness of the taxation process in all levels.

– eliminating the discrepancy of the taxation systems in states [2, p. 347-348].

USA practice. BEAT, or Base Erosion and Anti-Abuse Tax, is alternative way of tax com-

putation. Implemented as method of fighting against tax base erosion instead of using transfer pricing, considered as more difficult to implement. Firstly, was introduced in Tax Cuts and Jobs Act of 2017 (is a congressional revenue act of the United States, which made amendments in Internal Revenue Code of 1986 - **TCJA**). The goal of BEAT was to prevent large corporations from shifting their profits overseas to countries where the income tax rates are lower than in USA. It primarily pertains to C corporations (In accordance with United States federal income tax regulations, a C corporation is a corporate entity that undergoes taxation independently of its proprietors) with annual gross receipts of $500 million over the previous 3 years. Additionally, for BEAT to apply is requirable more than 3% of excessive deductible payments (as royalties, management fees, rent interests, etc.) to non-U.S. relatable party, that owns at least 25% ownership.

The BEAT, functions as a supplementary minimum tax. A U.S. corporation first computes its standard tax liability at a fixed rate of 21 percent. Then, it recalculates the tax amount using the BEAT rate, which is lower, after re-adding the previously deductible payments. Should the regular tax fall below the BEAT amount, the corporation is obligated to pay both the regular tax and the difference by which the BEAT exceeds the regular tax. The BEAT rate stands at 5 percent for 2018, 10 percent from 2019 to 2025, and 12.5 percent from 2026 onward [5].

Presently, the majority of countries worldwide employ transparency reporting standards. Which leave their mark in the fight against tax evasion. Such reporting standards exemplified by frameworks such as FATCA and CRS:

- *FATCA standard* was introduced by the United States to combat tax evasion abroad. It requires to disclosure details regarding the financial accounts held by U.S. taxpayers, enabling U.S. tax authorities to monitor and levy taxes on income earned overseas.

- *CRS standard* was developed by the OECD. It provides for the automatic exchange of financial information between member countries and helps prevent tax evasion by providing better control over international financial transactions and disclosure of financial accounts of citizens and residents in other countries.

As stipulated earlier, taxation comprises distinct components, notably the determination of the tax base. Consequently, both transnational and local enterprises engage in strategies to diffuse their tax liabilities by channeling profits into jurisdictions characterized by negligible tax rates. However, a critical challenge arises in cases where entrepreneurial activities meet all prescribed tax criteria, yet the inherent nature of the enterprise renders the collection of taxes from the taxable entity practically unattainable. This scenario is particularly salient in the context of international IT corporations, e-commerce platforms, and internet advertisement within social media and streaming platforms, etc. These organizations, in a majority of cases, do not establish a permanent establishment in various jurisdictions, including Azerbaijan, where their services are consumed by the residents, i.e., where they generate revenue. Exploiting the absence of a directly applicable tax instrument, such entities abstain from the remittance of commensurate tax obligations, while governmental authorities remain constrained by the absence of permanent establishment (e.g., physical presence – domicile) and resident status. Consequently, a discernible trend among numerous nations has emerged, entailing the introduction of specific tax regimes targeting digital services or the implementation of fixed digital levies. This tax is levied on the respective calculated profit of a digital organization, generated from transactions and payments made by residents of this country.

OECD has proposed two projects, known as Pillar 1 and Pillar 2, for taxing digital services. In the first option, multinational corporations utilizing digital technologies will be required to pay taxes where they have a significant customer base – 'significant presence' (even if the company does not have a physical presence within country jurisdiction). The second option suggests several rules, under which international corporations will be obliged to pay taxes no lower than a globally established minimum rate.

It is crucial to acknowledge that countries cannot afford to disregard this situation, as it constitutes a significant portion of the global economy. The digital economy, according to The World Bank's estimations, accounts for over 15% of the worldwide gross domestic product (GDP). Over the last decade, its growth rate has been two and a half times swifter than that of the physical world GDP [12].

In conclusion, indeed, many states are trying to integrate into their legislation certain mechanisms for rooting out possibilities of tax avoidance. Specific measures, that mentioned herein applied in different states, are being integrated into legislation of Azerbaijan Republic. Leaving loopholes untouched in the tax legislation is totally unacceptable, since money funds received from tax collection affects budget of country and, consequently, it has a great impact on the proper functioning of the state, ensuring prosperous coexistence of its citizens.

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VERGİDƏN YAYINMA: VERGİDƏN YAYINMA İLƏ MÜBARİZƏDƏ QLOBAL SƏYLƏR

XÜLASƏ

Məqalədə vergidən yayınma problemi qlobal miqyasda araşdırılır, bu fenomenin müxtəlif formaları və onunla mübarizə mexanizmləri təhlil edilir. Əsas diqqət müxtəlif alətlərdən və sazişlərdən istifadə etməklə vergidən yayınmanın qarşısını almaq üçün beynəlxalq səylərə yönəlib. Məqalədə müasir qlobal iqtisadiyyatda vergidən yayınmanın effektiv tənzimlənməsi və qarşısının alınması üçün ölkələr arasında əməkdaşlığın vacibliyi vurğulanır. Rəqəmsal iqtisadiyyatın fonunda problemin aktuallığına xüsusi diqqət yetirilir, bu sektorda daha effektiv vergitutma vasitəsi kimi rəqəmsal verginin inkişafı və tətbiqi ehtiyacı müəyyən edilir. Məqalədə hazırda istifadə olunan xüsusi beynəlxalq alətlər də müzakirə olunur.

Агаев Орхан Ильхам оглу

УКЛОНЕНИЕ ОТ НАЛОГОВ: ГЛОБАЛЬНЫЕ УСИЛИЯ ПО БОРЬБЕ С УКЛОНЕНИЕМ ОТ УПЛАТЫ НАЛОГОВ

РЕЗЮМЕ

Статья рассматривает проблему уклонения от налогов в мировом масштабе, анализируя различные формы данного явления и механизмы борьбы с ним. В фокусе внимания - международные усилия, предпринимаемые для предотвращения уклонения от налогов, с применением разнообразных инструментов и соглашений. Статья подчёркивает важность сотрудничества между странами с целью эффективного регулирования и пресечения случаев уклонения от налогов в условиях современной мировой экономики. Особое внимание уделяется актуальности проблемы в свете цифровой экономики, выявляя потребность в разработке и внедрении цифрового налога как средства более эффективного налогообложения в данном секторе. В статье также рассматриваются конкретные международные инструменты, применяемые на данный момент.

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