

# Taxation for multinationals

From February 8, 2018 to February 8, 2018



Pau, Training and Research Unit (SSH-UFR) for Law, Economics and Management

**Conference led by Jacques LE CACHEUX, Professor of Economic Sciences at the UPPA**

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After the *Luxleaks*, the *Panama papers* and the *Paradise papers*, tax evasion is now a familiar concept in public opinion. It is no secret that multinational companies rarely pay taxes, if at all on their profits, in particular in countries where they make most of their sales figures. How do these companies escape taxation? Is it legal? What kind of sums are at stake? What can be done to make sure that they pay the same taxes as other countries? Certain multinationals (e.g. Apple, Google) have already been fined by the European Commission, and the OECD is preparing a new international regulatory framework. The European Union is discussing reforms to corporate taxation which would introduce greater consistency in the EU and limit tax optimization.