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METHODOLOGICAL APPROACHES TO STATISTICAL EVALUATION OF EFFECTS AGGRESSIVE TAX PLANNING

The article is devoted to coverage of developed OECD indicators for assessing the scale of aggressive tax planning so that on this basis to develop their own national model against such negative manifestations in the tax area.

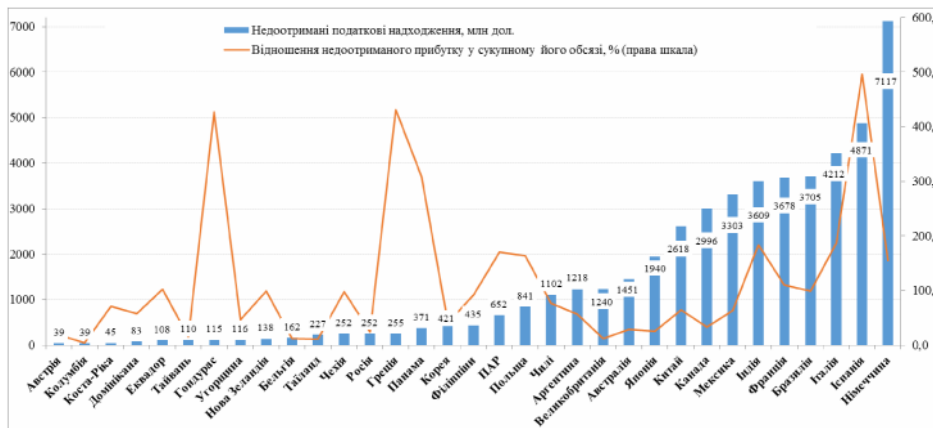
Keywords: *aggressive tax planning, tax inversion, foregone tax revenues, excessive tax revenues.*

100 240 4 10 %

[2] [3],

(-).

2012 . 84,8
37,9 % . -10
: (7,2 .), (4,9 .), (4,2 .),
(3,7 .), (3,7 .), (3,6 .), (3,3 .),
(3,0 .), (2,6 .).



.1.

2012 .

[2].

), (0,6), (3,5), (1,4), (0,5), (2,4), (1,0), (2,2), (0,8), (1,7), (8,4), -10



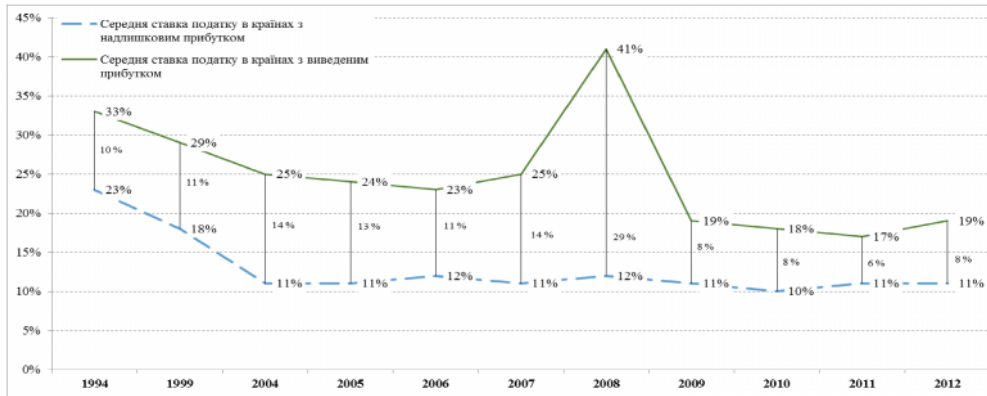
. 2.

2012 .

[2].

. 3

2004–2012 . 2008 . 29 % . 12,3 % .



. 3.

1994–2012 .

[2].

(-)

1,5

(tax inversion) -

(-)

80 %

25 %

20 %

39 % [6].

1982

51

(.4).

20 2012 ..

25 %

2015 :

Pfizer Xanax

Allergan

17 %

[4; 8].

25 %

2014

2014 .

Medtroni

42,9

60

29 %

Covidien,

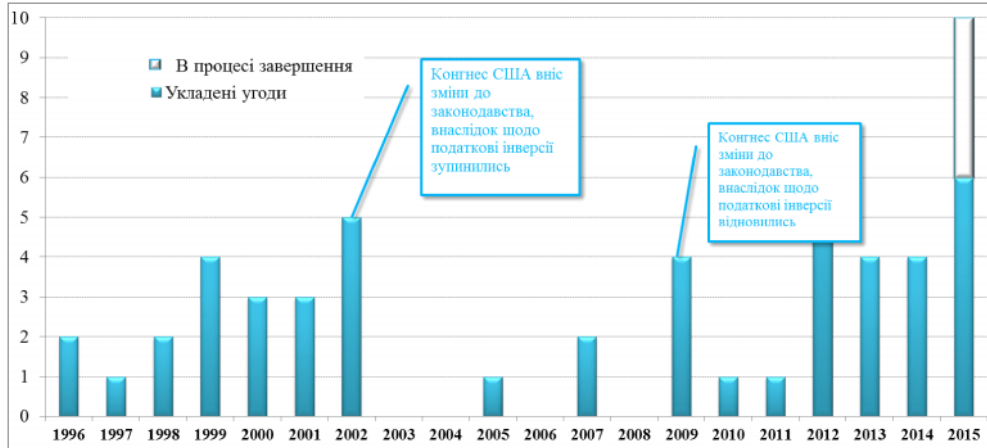
[1].

Medtronic
20,5

Walgreens,

2014 . 72

4



. 4.

1996-2015

: [7].

Bloomberg

2

. (. 5).

22

General Electric (110

),

Microsoft (76

),

Pfizer

(69

.)

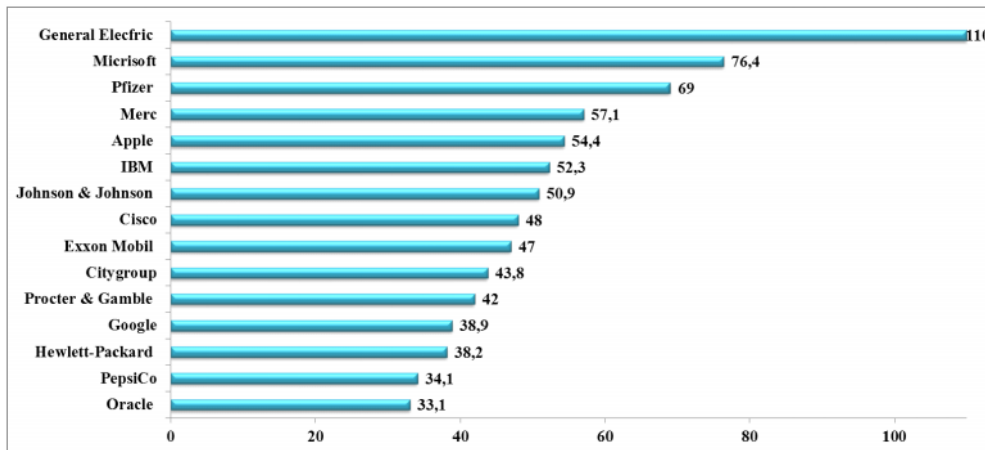
Merck (57

),

Apple

(54

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. 5.

: [5].

G20

BEPS: « II.
BEPS».

BEPS,
BEPS.

BEPS: 5 (

), 12 () 13 ()

8 37

BEPS [3]

: 1) ; 2)

3)

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; 6)

BEPS

2012 .

2005 .

(2- 99)

(1-)

50 %, 13- - 200 %.

2012 ., 14-

29 % , - 49 %

2005 .

38 , 2012 .- 99 .
2005 .-13 , 2012 .-27 .

:1)

2)

(-)

;3)

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BEPS

45 %

32 %

2007 .

2011 .

()

(

20 %

(250) . , ,
 2011 171 ,
 3 %
 2007 2011 .
 , , ,
 (,), /
 , : , , ,
 ,
 250 . , , ,
 ,
 (-). ,
 2005 2,7 2009 5,8 2011 . 2,8 ,
 ,
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 ,

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