



CORPORATE TAX EXAM

2019/2020 – 15 June 2020

LIMIT OF 8 PAGES TYPED Times New Roman 11 – space 1,15

Duration: 3h

What is expected and will be especially valued:

- a direct and simplified approach (but keep in mind that a direct and simplified approach is not the same as a *simplistic* approach);
- clear and unambiguous reasoning;
- integration of concepts and argumentation;
- a personal opinion.

Consider the following questions:

1. Why is it possible to say that taxes create corporate tax burden - either quantitative as qualitative –which affects management decisions and also may be seen as an instrument to guarantee corporate social responsibility? **(5 points)**
2. What elements should be considered when defining the specific corporate tax base – taxable profit – and why? **(5 points)**
3. Considering Double Economic Taxation, explain why it is a major problem for corporate competitiveness and how, within EU, it is dealt with. **(4 points)**
4. In your opinion, what should be better considered when designing a special tax regime for corporate groups, keeping in mind that it is aimed at neutrality and substance over form. **(3 points)**

ADDITIONAL ASSESSMENT ELEMENTS: 3 points

- Quality of writing;
- Systematization, synthesis and clarity of exposition;
- Ability to relate multiple problems and concepts on different levels.

**If you studied, take a deep breath and demonstrate your work
Manage time in your favor
Don't value uninteresting aspects
Opt for the quality of the ideas and concepts presented, as well as the writing**