



Odgovorno Oporezivanje

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Univerzitet Singidunum

april 2018. godine

Naš svet



Oporezivanje u sve većem fokusu vladinih institucija, javnosti i medija

Očekivanja o transparentnosti se povećavaju

Poreski sistemi su neprilagođeni novim događajima, ali se očekuju promene



Stav o porezima se fundamentalno menja – od „čistog troška“ postaje pitanje reputacije/strategije

Fokus medija i javnosti na oporezivanje

Panama Papers put world leaders, celebrities on the defensive

British PM, Ukrainian president and Formula One driver deny wrongdoing with offshore

CBC News Posted: Apr 08, 2016 5:31 AM ET | Last Updated: Apr 08, 2016 3:30 PM ET



People demonstrate against Iceland's Prime Minister Sigmundur Gunnlaugsson in Reykjavik, Iceland on Monday after the Panama Papers leak stoked anger over his wife owning a tax haven-based company with large claims on the country's collapsed banks. (Stigtryggur Johannsson/Reuters)

Tax havens and the "Big Four"

Michael West

12 July 2016, 7:30am

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Big Four accountants blast tax scheme claims

The Big Four accountancy firms have reacted angrily to accusations by MPs that they offer "aggressive" tax avoidance schemes to clients and have an "unhealthily cosy relationship" with Government.

Has Been Accused of Avoiding 1 Billion Euros in Taxes

by Lucinda Shen FEBRUARY 12, 2016, 2:44 PM EST

CBC INVESTIGATES | Major accounting firms routinely recruited federal justice and CRA tax enforcement officials

Ex-CRA executives figure prominently in marketing strategies



BEPS

15 tačaka akcionog plana borbe protiv erozije poreske osnovice i premeštanja profita (BEPS)

1 Digitalna ekonomija

2 Hibridni instrumenti/entiteti

3 CFC Pravila

4 Ograničenje kamata i drugih finansijskih isplata

5 Štetne poreske šeme/prakse

6 Zloupotreba ugovora

7 Veštačko izbegavanje statusa stalne poslovne jedinice

8 Transferne cene – nematerijalna imovina

9 Transferne cene – oporezivanje vrednosti gde se stvara

10 Transferne cene – specifične transakcije

11 Praćenje BEPS-a

12 Transparentnost

13 Transferne cene - dokumentacija

14 Mehanizmi rešavanja sporova

15 Multilateralni instrument

Dijalog je ključan!



Poverenje = Transparentnost i percepcija



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Responsible Tax is everyone's business

#responsibletax

"Tax is the social contract between business, politics, citizens and society"

Jane McCormick
Global Head of Tax, KPMG International





About Responsible Tax Social media trends Article archive

The importance of a global tax conversation

As the world becomes more interconnected, discussion about who pays tax, how and when is likely to intensify. This is not easy terrain.

In speaking with my fellow leaders around the KPMG network, it became clear that we need a sustained, inclusive and coherent discussion about the key the issues that are affecting and shaping globalization and taxation.

Here are some of the latest articles from our content contributors. We welcome new contributors to help make this conversation as robust as possible. Contact us at responsibletax@kpmg.com to comment and/or submit an article.



KPMG principi za odgovornu poresku praksu

Fokus delovanja poreskog odeljenja KPMG-a se ogleda u pružanju podrške našim klijentima. KPMG beskompromisno kroz širok spektar svog delovanja nastoji da ispuni visoke profesionalne standarde. Globalni principi za odgovornu poresku praksu su temelj na kojima se upravo visoki profesionalni standardi baziraju.

- 1** KPMG posluje zakonito i uz visok nivo integriteta. Isto očekuje od zaposlenih, od klijenata, poreskih vlasti i drugih stranaka sa kojima KPMG posluje. Osim toga, KPMG će u svakom segmentu svog poslovanja biti usklađen sa zakonodavstvom i profesionalnim zahtevima.
- 2** KPMG nastoji da pruži visoko kvalitetne usluge krojene prema specifičnim potrebama svojih klijenata.
- 3** KPMG će prilikom pružanja savetodavnih usluga objasniti precizno i objektivno klijentima zakonska prava, kao i održivost poreskih saveta koje KPMG pruža.
- 4** KPMG će, kada je moguće proceniti, obavestiti klijenta o eventualnim posledicama donošenja poreske odluke na reputacioni rizik, kao i uticaj na druge stejkholdere.
- 5** KPMG će dati preporuke klijentima kada:
 - se može smatrati, barem na osnovu razumne procene i verovatnoće, da je tumačenje propisa ispravno; ili
 - Ili da jasno zadovoljava lokalne poslovne prakse.
- 6** KPMG će savetovati svoje klijente ili pružiti im podršku prilikom stupanja u transakciju ukoliko ta transakcija zadovoljava neporeske kriterijume propisane zakonom.
- 7** KPMG neće savetovati svoje klijente da uđu u transakcije kako bi iskoristili pravne praznine poreskog zakonodavstva. Ukoliko se Klijent odluči da stupi u takvu transakciju KPMG neće asistirati u sprovođenju takve transakcije. Ukoliko su propisi dvosmisleni KPMG će tumačiti propise iz ugla zakonodavca i razmotriti njegovu nameru prilikom donošenja takvih propisa, te savetovati Klijenta.
- 8** KPMG podržava razvijanje odnosa sa Poreskim vlastima sa ciljem stvaranja međusobnog poverenja i poštovanja kako bi omogućili konstruktivni dijalog i odziv obe strane, olakšali usklađivanje sa propisima i smanjili ili asistirali u ranom rešavanju sporova.
- 9** KPMG će prilikom pružanja savetodavnih usluga poštovati principe Obelodanjivanja Poverljivih informacija i takođe savetovati svoje Klijente da urade isto.
- 10** Prilikom pružanja savetodavnih usluga klijentima u vezi sa stupanjem određenu u transakciju, KPMG će dati savet tako da Klijent bude upoznat sa obavezama prema Poreskim vlastima.

1. These Principles set out the way KPMG approaches tax on a global basis. They are not intended to refer to terms of art or legislation in any specific country.



Hvala!!!



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