

The Increasing Importance of CFC Rules: An OECD+ Country Overview

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Abstract : This paper provides an overview of the different CFC rule settings in the OECD and 22 additional countries for the years 2004 to 2014 and compares them. In order to do so, it gives a summary of law amendments for every country, provides a comparison and afterwards all CFC rules are rated in their "power of anti-avoidance" over time. For that rating of CFC rules, the largest common denominator of rule characteristics is used to keep it as abstract as necessary and possible. The paper points out that the CFC rules in the considered countries are very different in their specifications and they reach from very strict to very low binding. All in all these rules get more and more common and important; more countries implement a CFC legislation and the strictness of most of them rises over time.

Keywords : CFC rules, international taxation, corporate taxation, country comparison

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