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Tax professionals under societal pressure: a Dutch case study on responses to BEPS

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Corporate taxation has become an important topic for public debate and corporate tax planning has met with strong societal criticism. In response to these societal concerns, the Organization for Economic Co-operation and Development (OECD) launched the OECD/G20 BEPS Project. In light of these developments, research on the professional practice of corporate tax planning has become more relevant. In this book, the author investigates tax professionals' reactions to changing societal expectations of corporate tax planning. Taking a qualitative approach, the responses of different types of tax professionals of the Dutch corporate tax field were examined. Particular attention was paid to the way tax professionals understand corporate tax planning and the public discussion, to what degree societal norms influence the professional practice of corporate taxation, and to what degree tax professionals have altered their role perceptions in response to public concerns of corporate tax planning.

This volume in the series of the Meijers Research Institute and Graduate School of Leiden Law School of Leiden University. This study is part of the Law School's research programme 'Limits of tax Jurisdiction'.

Tax Professionals Under Societal Pressure

A Dutch Case Study on Responses to BEPS

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