Table of Contents

1	Introduction	1
2	Methodology	3
	2.1 The European Tax Analyzer Model	3
	2.2 Computation of the Effective Average Tax Burden	
	2.3 Tax Parameters Incorporated into the Model	
	2.4 Measurement of the Impact of Elements of a CCTB on the Size of t	he
	Tax Base	7
	2.5 Model Firms and Data Base	
	2.5.1 Structure of the Model Firms and Economic Assumptions	15
	2.5.2 Data Base and Applied Aggregation Methods	16
2	Euture Value of the Tay Pass and Effective Company Tay Puyden	27
3	Future Value of the Tax Base and Effective Company Tax Burden 3.1 Scenario of a Common Corporate Tax Base	
	3.1 Scenario of a Common Corporate Tax Base3.2 Analysis of EU-Average Large Corporations	
	3.2.1 Benchmark Case Representing a Large Corporation	
	3.2.2 Sensitivity Analysis on Economic Model Assumptions	
	3.2.3 Sensitivity Analysis on Specific Sectors	
	3.2.4 Consideration of EU-15/EU-12 Average Large Corporation	
	3.3 Analysis of EU-Average Small and Medium-Sized Corporations	
	3.3.1 Benchmark Case Representing a Small and Medium-Sized	
	Corporation	76
	3.3.2 Sensitivity Analysis on Economic Model Assumptions	
	3.3.3 Sensitivity Analysis on Specific Sectors	
	3.3.4 Consideration of EU-15/EU-12 Average SMEs	
	3.3.5 Relationship Between Key Accounting Ratios and Overall Tax	
	Base Effect	
	3.4 Consideration of Recent National Tax Reforms	119
	3.5 Summary of Conclusions	124
Aj	ppendix	127
Li	st of Figures	169
Li	st of Tables	171



References
