

SOME CONSIDERATIONS ON TAX HEAVENS AN OFF SHORE COMPANIES

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***Abstract:** The present article introduces the reader in the problem of tax heaven and offshore companies. We tried to present, both positive and negative aspects of this problem. On one hand, this type of companies can help a multinational corporation in its economical and financial global projections, but, on the other hand, these companies can be use as extremely efficient instruments of tax evasion and money laundry.*

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