
Case Study: Apple

HLB North America

Tax Services Group

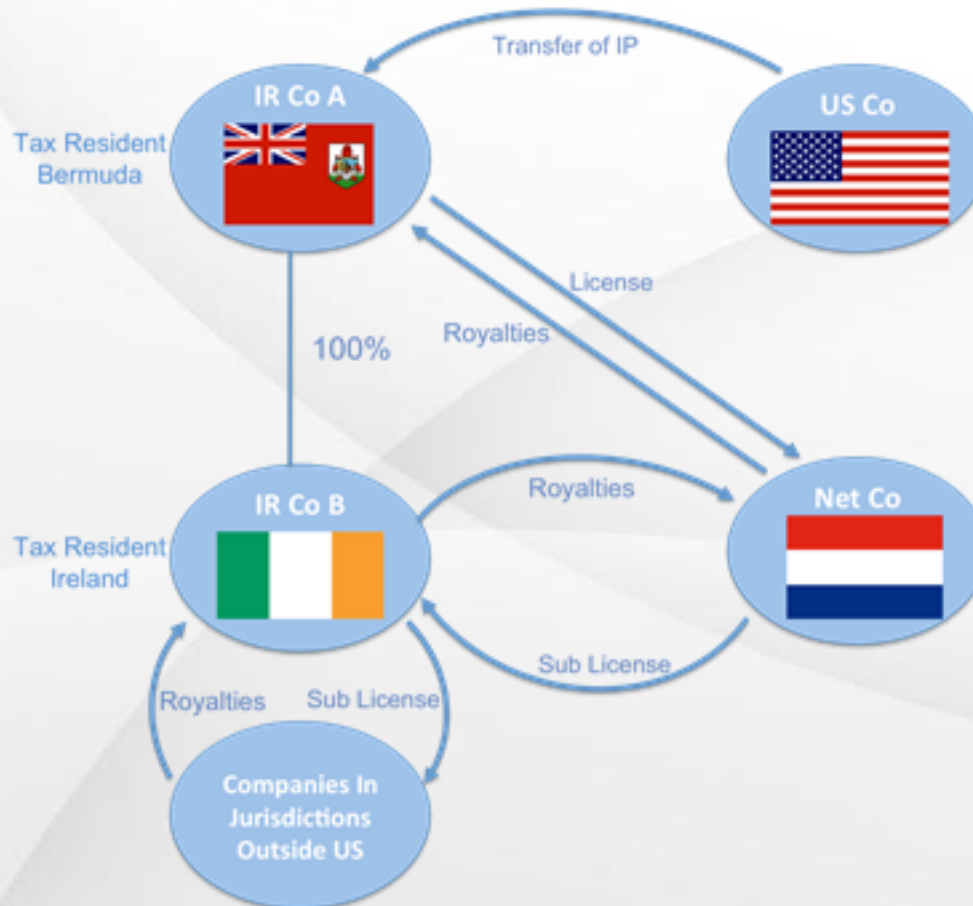
November 23, 2013

Introduction



<http://www.youtube.com/watch?v=u7j9NUh-h3I>

The Apple structure



TaxCode Nano



<http://www.youtube.com/watch?v=e0vfTulHaHQ>

Conclusions



Starbucks reports UK loss, pays no tax for 2012

Google Slammed for Using 'Artificial Tax Structure'

G-8 Agrees Proposals to Tackle Tax Evasion, Avoidance

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