



Guida ai Paradisi Fiscali (Italian Edition)

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Un paradiso fiscale è uno Stato che garantisce un prelievo, in termini di tasse, basso o addirittura nullo. La ragione di una scelta del genere è più che altro politica: attirare molto capitale proveniente dai paesi esteri, fornendo in cambio una tassazione estremamente ridotta. Dal punto di vista del contribuente, per riportarci all'originaria definizione statunitense di paradiso fiscale, tax haven, è un rifugio dall'alta tassazione sui redditi. Alcune stime indicano che circa il 60% dei capitali del nostro pianeta è gestito da società offshore. La loro distribuzione geografica è molto eterogenea, anche se, nonostante siano sparsi in tutti i continenti, si concentrano principalmente in Europa e Nord America, o, più semplicemente, nei paesi con un'elevata tassazione. Proprio l'elevato carico contributivo, soprattutto europeo, ha generato un aumento dell'interesse verso i Paradisi Fiscali. Tipicamente, nei paradisi fiscali si riscontra un regime di imposizione fiscale molto basso o assente che rende conveniente stabilire in questi Paesi la sede di un'impresa (come ad esempio le società offshore), oppure regole particolarmente rigide sul segreto bancario, che consentono di compiere transazioni coperte. I paradisi fiscali risalgono al 1800 dove, originariamente, alcuni di questi territori non erano che dei porti dove potevano trovare rifugio, da intemperie e pirati, le navi dei grandi imperi europei. Se vogliamo fare una classificazione dei paradisi fiscali, possiamo distinguere le seguenti categorie: • Pure Tax Haven: non impone tasse oppure solo una o più di valore nominale e garantisce l'assoluto segreto bancario, non scambiando informazioni con altri stati. • No Taxation on Foreign Income: è tassato solo il reddito prodotto internamente. • Low Taxation: modesta tassazione fiscale sul reddito ovunque generato. • Special Taxation: Paesi dal regime fiscale impositivo paragonabile a quello dei Paesi considerati a tassazione normale, ma che permettono la costituzione di società particolarmente flessibili.

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