

Abstract

The thesis describes the problem of TNC administrative ordering, tax performance from the point of financial efficiency, administrative burdens and taxation. The research will be focused on the background development of TNC and its internal organizational structure. The research will involve analysis of TNC, strategies and goals aiming to lower tax burdens, to avoid overregulation and to focus on the most efficient administrative ordering. Several case studies of major world's transnational corporations will be considered in order to analyze the practical aspects of TNCs' activities related to tax optimization methods. The practical analysis will be based on the theoretical findings drawn from bibliographic sources available in public access.