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Breaking News

First Draft Issued: The Federal Ministry of Finance has published a package of measures designed to combat base erosion and profit shifting

The draft of the “Act to implement the amendments to the EU Mutual Assistance Directive and to implement further measures to combat the reduction of profits and profit shifting”, as its name suggests, is primarily intended to implement the recommendations of the BEPS-Project (“Base Erosion and Profit Shifting”), to intensify transparency between the tax administrations, as well as to implement the amendments to the EU Mutual Assistance Directive. However, it is important to note that the Draft also contains numerous amendments, which may have a considerable impact on business. In this special edition we summarise and appraise the most important changes.

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Schlagwörter

BEPS, Federal Ministry of Finance