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By PwC Deutschland | 31. Mai 2017

EU Council to adopt ATAD II Directive on hybrid mismatches

On 29 May 2017 the Council of the EU formally and unanimously adopted the Council Directive amending Directive (EU) 2016/1164 as regards hybrid mismatches with third countries (ATAD II).

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The amended Anti Tax Avoidance Directive Directive (ATAD II) has a broader scope than ATAD I as it also covers hybrid mismatches with third countries and more categories of mismatches. The formal adoption of ATAD II follows the political agreement reached by EU Member States in the ECOFIN Council already on 21 February 2017 and the opinion of the European Parliament issued on 27 April 2017.

The member States will need to transpose the provisions of ATAD II by 31 December 2019 and apply them as of 1 January 2020. This applies to both mismatches between Member States and between Member States and third countries. By way of derogation, the reverse hybrid entity rule (requiring taxation of income to the extent not otherwise taxed) will need to be transposed by 31 December 2021 and be applied as of 1 January 2022.

More detailed information is to be found in the **PwC EUDTG Newsalert - 30 May 2017 - ATAD II Directive formally adopted**

Schlagwörter

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