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Federal Finance Ministry circular on the loss forfeiture rules (Sec. 8c CTA)

On 30 November 2017, the Federal Ministry of Finance published the final version of its circular on the application of the loss forfeiture rules according to Section 8c of the Corporation Tax Act (CTA), including comments on the Hidden Reserve Clause and the Group Clause. This circular replaces the circular on this subject from 4 July 2008.

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Schlagwörter

loss forfeiture rules