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ECJ provides guidance on beneficial ownership and abuse of rights

On 26 February 2019, the ECJ issued its judgements in the joined cases T Denmark and Y Denmark -v- the Danish Ministry of Taxation (C-116/16 and C-117/16) and N Luxembourg 1, X Denamrk A/S, C Danmark I and Z Denmark ApS -v- the Danish Ministry of Taxation (C115/16. C-118/16, C-119/16 and C-299/16).

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These cases related to the question of whether dividend and interest payments were exempt from withholding tax, when the payments were made from a Danish company to a EU-resident company, and then(fully or partially) passed on by the EU-resident to the ultimate parent resident in a third country.

Read about the judgments in the PwC EUDTG Newsalert.

EU Direct Tax Newsalert

Schlagwörter

European Court of Justice (ECJ), Interest/Royalty Directive, Parent/Subsidiary Directive, abuse of rights, beneficial owner