

By PwC Deutschland | 09. November 2021

Tax & Legal Newsflash - Italy issues draft circular on hybrid mismatch arrangements

The Italian Tax Authorities (ITA) launched, on October 18, a public consultation on the draft interpretative Circular Letter (the 'Draft Circular'), which, at 111 pages, covers the application of the hybrid mismatch arrangements rules (the 'Hybrid Rules') as governed by Legislative Decree 142/2018 (the 'ATAD Decree') that implements the ATAD Directives through domestic Italian legislation.

Newsflash EN 11 2021 Italy issues draft circular on hybrid mismatch arrangements

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