

By PwC Deutschland | 20. Dezember 2023

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**BEFIT????????????2026????EU??A**  
**Council Directive on Transfer**  
**Pricing??A Council Directive**  
**establishing a Head Office Tax system for micro, small and medium**  
**sized enterprises, and amending Directive**  
**2011/16/EU???HOT????????2023?9?12????????????????**

