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By PwC Deutschland | 16 June 2022

EU General Court: UK CFC rules in force until 2018 are State aid

In a recent judgment the General Court of the EU dismissed the applications of two joint cases seeking annulment of the European Commission’s State aid decision on the UK Controlled Foreign Company (CFC) rules in force until 31 December 2018.

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In April 2019, the European Commission (EC) announced that it had found that the Group Financing Exemption (GFE) within the UK Controlled Foreign Company (CFC) rules to constitute unlawful State aid in certain circumstances.

The facts of the case and details of the judgment of the General Court of the EU are laid down in the EUDTG Newsalert of 13 June 2022 (*Issue no. 2022- 003: General Court decision on UK CFC State)* which is available for download on our **PwC Global Website**.

Source:

European Court, judgment of 8 June 2022 in the joint cases **T?363/19 and T?456/19** *United Kingdom v Commission and ITV v Commission*

Keywords

CFC provisions, state aid