



Mutter-Tochter-Richtlinie: Änderungen sollen Steuerschlupflöcher schließen (German Edition)

Annett Kaindl

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Doppelte Nichtbesteuerung ist ein Bereich, in dem die EU dringend handeln muss. Dabei hat sie auch die Geldströme zwischen Konzernmüttern und ihren Töchtern im Ausland im Visier. Die Steuerbefreiung für Hybridanleihen zwischen Mutter- und Tochtergesellschaften soll abgeschafft werden. In die Mutter-Tochter-Richtlinie wird eine allgemeine Missbrauchsregelung eingeführt.

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