
General Anti-Avoidance Rule – announcement issued on 8 May by the Ministry of Finance

May 2017

In short

First official announcement on possible application of the General Anti-Avoidance Rule to the restructuring considered as the unlawful tax planning scheme has been published on the Ministry of Finance's official website.

Detailed information

As it results from the announcement, the restructuring, which covers issuing bonds within the group of related entities and involving closed-end

investment funds, will be the subject of particular importance to the tax authorities.

The announcement includes detailed information on this type of restructuring

together with its potential tax and penal-fiscal implications. In case the announcement refers to the solution introduced in your organization, please contact PwC experts for further information.

Let's talk

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