

Criteria for cross-border arrangements

Regulation of the Minister of Finance of 17 January 2020 “Criteria for cross-border arrangements”

Some arrangements are relevant for the purpose of meeting the obligation to exchange information only if they fulfil the main benefit criterion of obtaining a tax advantage. However, obtaining a tax advantage is not important for all arrangements. The main benefit criterion is complied with if, taking into account all the relevant circumstances, getting a tax advantage is a reasonably expected main benefit or one of the main benefits resulting from the arrangement.

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