

2. July 2018

## **EVERGREEN: HOLDING COMPANIES AND INPUT TAX DEDUCTION**

**THERE IS HARDLY ANOTHER TOPIC WHICH IS MONITORED IN TAX AUDITS AS CLOSELY AS THE ENTITLEMENT TO INPUT TAX DEDUCTION FOR HOLDING COMPANIES. THE FOLLOWING ARTICLE ILLUSTRATES WHAT HAS TO BE TAKEN INTO ACCOUNT AND SHOWS WHICH POSSIBILITIES IN TERMS OF STRUCTURE MAY POTENTIALLY ARISE FOR THE COMPANIES CONCERNED. ([more...](#))**