■ honert + partner

22. December 2020

## THE ANNUAL TAX ACT 2020

THE ANNUAL TAX ACT 2020 WAS ADOPTED ON 16 DECEMBER 2020 AND INTRODUCES A NUMBER OF AMENDMENTS, WHICH INCLUDE, IN PARTICULAR, NECESSARY ADJUSTMENTS TO EU LAW AND THE CASE LAW OF THE EUROPEAN COURT OF JUSTICE. FURTHERMORE, THE LEGISLATURE IS RESPONDING TO (UNWELCOME) FEDERAL TAX COURT CASE LAW AND IMPLEMENTING OTHER SUPPLEMENTARY MEASURES TO MITIGATE THE COVID-19 PANDEMIC. (more...)

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