

## Case analysis

Please provide the following aspects and information in your uploaded case analysis. Your results should be presented by **every** member of your group. **For your overall grading the case analysis counts 15% (10% individual presentation, 5% group work and upload).**

Please answer in your group work and your presentation the following questions and please provide an example (where possible).

1. History and intention of implementation
2. Overview and content
3. Actual consequences (accounting and taxation)
4. Effects in future
5. Judgement and conclusion

If possible please include at least one practical example in your case and presentation. Your presentation should be approx. 15 minutes long.

### Group 1

#### ATAD 1 (Number 1 & 2)

[https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=uriserv:OJ.L\\_.2016.193.01.0001.01.DEU](https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=uriserv:OJ.L_.2016.193.01.0001.01.DEU)

other sources: pwc, kpmg, EY; Deloitte, etc.:

Time: 2018 – 2019

Application: Within EU members

anti-avoidance measures:

1. General anti-abuse rules (GAAP)
2. Interest limitation rules

### Group 2

#### ATAD 1 (Number 3 & 4)

[https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=uriserv:OJ.L\\_.2016.193.01.0001.01.DEU](https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=uriserv:OJ.L_.2016.193.01.0001.01.DEU)

other sources: pwc, kpmg, EY; Deloitte, etc.:

Time: 2018 – 2019

Application: Within EU members

anti-avoidance measures:

3. CFC rules: mandatory inclusion of certain types of non-distributed income of foreign subsidiaries/Pes in tax base of parent/head office
4. Exit taxation

### **Group 3**

#### **ATAD 1 (Number 5)**

[https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=uriserv:OJ.L\\_.2016.193.01.0001.01.DEU](https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=uriserv:OJ.L_.2016.193.01.0001.01.DEU)

other sources: pwc, kpmg, EY; Deloitte, etc.:

Time: 2018 – 2019

Application: Within EU members

anti-avoidance measure:

5. Hybrid mismatch

### **Group 4**

#### **ATAD II (Number 1 & 2)**

Time: 2020 – 2022

Application: EU & third countries / Adds up to ATAD I

5 sub-categories of hybrid mismatch:

1. Hybrid PE mismatches
2. Hybrid financial instrument mismatches
3. Imported mismatches
4. Reverse hybrid entity mismatches
5. Dual resident mismatches

Please with focus on **hybrid permanent establishment mismatches**

## **Group 5**

### **ATAD II (Number 3 & 4)**

Time: 2020 – 2022

Application: EU & third countries / Adds up to ATAD I

5 sub-categories of hybrid mismatch:

3. Imported mismatches
4. Reverse hybrid entity mismatches

## **Group 6**

### **ATAD II (Number 5)**

Time: 2020 – 2022

Application: EU & third countries / Adds up to ATAD I

5 sub-categories of hybrid mismatch:

5. Dual resident mismatches

## **Group 7**

### ***Ireland grants illegal tax benefits to Apple?***

EU Commission loses against Apple in July 2020 and decides to appeal decision that reversed Apple's \$15B State Aid tax bill in Ireland.

Special Topic: please explain procedure of ECJ and EU court rulings beside the facts.

## **Group 8**

### **Global minimum taxation**

Overview about the countries (not!) participating, general principles and problems of minimum taxation and its harmonized approach? What is going to happen with Ireland its major corporations?

## **Group 9**

### **Update on blacklist of tax havens**

The Council of EU regularly publishes a list of non-cooperative third countries for tax purposes with the aim to conduct and combat tax fraud and tax evasion. Who is on this list and why? What changes are needed to get off the black list?