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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL DIRECTIVE laying down rules against tax avoidance practices that directly affect the functioning of the internal market

1. On page 6, recital 6, final sentence

For:

" ... should be taken into account in determining up to how much of interest may be deducted.",

read:

" ... should be taken into account in determining how much interest may be deducted."

2. On page 12, recital 12, second sentence

For:

"Then, the parent company becomes taxable to this attributed income ...",

read:

"Then, the parent company becomes taxable on this attributed income ...".