ANNEX IV Part II.

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[F1ANNEX IV

HALLMARKS

Textual Amendments

F1 Inserted by Council Directive (EU) 2018/822 of 25 May 2018 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements.

Part II.

Categories of hallmarks

- B. Specific hallmarks linked to the main benefit test
- 1. An arrangement whereby a participant in the arrangement takes contrived steps which consist in acquiring a loss-making company, discontinuing the main activity of such company and using its losses in order to reduce its tax liability, including through a transfer of those losses to another jurisdiction or by the acceleration of the use of those losses.]