

## **Tax, Vat, Customs, Legal, Accounting 02/2018**

The controlling company in a tax consolidation regime can utilize the losses of subsidiaries and foreign branches; unpublished rules on transfer pricing, public consultation is under way; commercial operations organized as a “chain”: European Court of Justice, judgment dated 21 February 2018, proceedings c-628/16; simplification of intra lists presented for statistical purposes. The customs agency takes stock of communication no. 18558 / RU of 20 february 2018; The conviction for defamation via facebook requires a verification of the IP address; prepaid taxes: exposure between receivables, without being an exposure; main novelties in the case law and practice; events and publications: *Highlights*.

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