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Tax, Legal, Labour, Accounting 01/2018

Use and application of losses under the consolidated regime; Tax avoidance: the OECD double taxation model has been updated; VAT deposits: double-face guarantees; Issues related to sanctions for the ex post customs clearance of goods to the foreign state escorted by T1; Failure to pay taxes on a continuous basis amounts to improper fraudulent bankruptcy; Debt restructuring: fine-tuning of accounting rules; Case law and practice: noteworthy news; *Highlights.*

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