

Corporate tax treatment of zero-balance cash pool (2/38/20)

The corporate income tax (CIT) treatment of cash pools is a grey area when it comes to measuring the company's taxable base. The State Revenue Service (SRS) has still to publish guidance on various situations potentially facing cash pool members in order to make the tax authority's opinion on this issue crystal clear. This article explores how the CIT treatment of zero-balance cash pools is interpreted in an advance tax ruling the SRS has issued to a PwC client.

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