

# Focus on companies with low levels of economic activity 3/17/22

The European Commission has published proposals for a directive on rules to prevent shell companies from being used for tax evasion and to amend Directive 2011/16/EU on administrative cooperation. ATAD3 is the short title of the proposed directive. It mandates minimum business indicators for companies established in member states and rules on the tax regime for companies falling short of those indicators. The proposed directive would apply to all companies that are considered tax residents, including partnerships, trusts, and other legal arrangements. If adopted, the directive will come into force on 1 January 2024.

## Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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