

# Fund income and selective application of CIT reliefs 3/15/25

This judgement of the European Court of Justice (ECJ) dealt with an important issue relating to the free movement of capital within the European Union. The case concerned a Polish law that restricts the tax exemption for internally managed collective investment undertakings (CIUs) from other EU countries to those managed by external entities. The said tax exemption was denied for CIUs that are managed internally. This restriction was contested as incompatible with EU law, in particular with the free movement of capital.

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

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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