Measures against evasion of profit taxation (ATAD)

We explain the measures against evasion of profit taxation, which are set out in the Income Tax Act and stem from Council Directive (EU) 2016/1164 (Anti-Tax Avoidance Directive, ATAD).

Legal basis

Income Tax Act

Council Directive (EU) 2016/1164

Based on the directive, the following sections are in the Income Tax Act:

- **§ 5[1] "Transaction for purpose of obtaining tax advantage"**
- **§ 54[1] "Income tax on transaction for tax advantage"**
- **§ 54[2] "Income tax on surplus borrowing costs"**
- **§ 54[3] "Income tax on profits of foreign controlled companies"**
- **§ 54[4] "Declaration and payment of income tax"**
- **§ 54[5] "Exit income tax"**

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