

EIFR
**EUROPEAN INVESTMENT
FUND REVIEW**
#05 - JULY 2024

EIFR

Doctrine

Equalization Payments
from an Italian Income
Tax Perspective

Francesco Semonella

1

Pillar Two perimeter:
Navigating scoping
and safe harbours

Sophie Vanesse, Anca Grigore

9

The Opinion of Advocate-
General Kokott
on the VAT Exemption
for the Management of
Special Investment Funds:
A Breakthrough in Member
States' Freedom to Define
"Special Investment Funds"?

Edwin van Kasteren

17

When a case law decision is cited and is available in our LexNow database (www.lexnow.lu), you will find the Reference /ID in the footnote for simplified and direct access to the full text on LexNow

Legitech Sàrl

1, rue Pletzer,
L-8080 Bertrange

T +352 26 31 64-1
www.legitech.lu

LEGITECH
éditeur juridique

PERIODIQUE

Post
LUXEMBOURG

Envois non distribuables à retourner à:
L-3290 BETTEMBOURG

PORT PAYÉ
PS/809