

Dear Sir / Madam,

CFE Tax Advisers Europe has published an

## **Opinion Statement ECJ-TF 1/2018 on the Compatibility of Limitation-on-Benefits (“LoB”) Clauses with the EU Fundamental Freedoms**

The [Opinion Statement](#) argues that the LoB clauses contained in Double Taxation Treaties are likely to be incompatible with the EU fundamental freedoms, in particular restricting the freedom of establishment due to the differential tax impact associated with the application of LoB clauses in an Internal Market cross-border scenario.

We invite you to read the [Opinion Statement](#) and remain available for any questions or comments that you may have.

Kind regards,

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