



CFE Tax Advisers Europe has published an Opinion Statement on the Case C-6/16, Egiom, concerning compatibility of the French anti-abuse rules regarding outbound dividends with the Parent-Subsidiary Directive and the EU fundamental freedoms.

This [Opinion Statement](#) of the CFE welcomes the ECJ Egiom judgment. In an international context where the fight against tax avoidance and aggressive tax planning is intensifying, it is important to preserve the fundamental principles of a balanced tax system: legal certainty, free choice of the least taxed route, and, respect of the principles concerning the burden of proof. In this respect, the Court appears to be the guardian of these rights. In line with its previous decisions and upholding the fundamental ideas of the Internal Market, the ECJ in Egiom and Deister and Juhler clearly confirms that Member States may neither employ general presumptions of abuse nor define any tax planning or structuring as abusive in light of secondary EU law or the fundamental freedoms.

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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