

. 10 ()
 (-) :
 [1, (10)-1]. -
 ,
 (, (. 23,
 - 24 [5]; . 24, 25 [6]);
 - « »
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 . 28 - (,).
 . 10 [1, . 10-13] , -
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 (-) . , -
 [2, . 322-324], « » «
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 , (). (. 6(4) [9];
 , , . 17 [10]). ,
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 [3, . 470-472]. ,
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 , [3, . 469-470], (. YA1
 [11]), [3, . 471] (. 1 [12]).
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 [3, -
 . 470-471], [4, . 241], (. 23, « »
 24 [5]) (. 24, 25 [6]). , (distributions).
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 « » ,
 (earnings and profits) ,
 - (-
 (§ 316 [7], 1.312-6-1.312.15) -
 [8]). , « (. 829(1),
 » 830 [13]).
 , « » (. 1000(1) [14])
 , -

[15].

[3, . 473].

(. 6(1) [16]);
(. 829; 33, . 1000 [13]); (. [18]), [19], (. 108-109 [20]).
15(1) [17]); (§ 316 [7]).

« . ».

[1] [2],

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(, 49% , 99% , 51% , - 1%)².

. 25 . 43

« ()

² 30.06.2020 03-1016/2020 59-8433/2018. ³ . . 1 . 250 .

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- [7]),⁹ (. 158, 243 bis
- [20]), [3, . 481], (. 22-2, 23

, [5]; . 23, 37 [6]).

4.

(dividends "in kind", "in specie" "in natura")

$$(\quad, 123(5) [22], \quad^5, \quad^6),$$
 $(\quad, \quad.1 [12]).$
$$\vdots$$
$$\left(\begin{array}{c} \text{ } \end{array} \right)$$

[3, . 481],
(. 52(2) [17]),

4 30.07.2012 03-03-10/84 (-
-
16.08.2012 -4-

3/13610©), 24.06.2008 03-03-06/1/366.

⁵ Baker McKenzie's Cash Repatriation Heatmap. United Arab Emirates. Key Initial Planning Considerations. URL: <https://resourcehub.bakermckenzie.com/en/resources/cash-repat-map/emea/united-arab-emirates/topics/key-initial-planning-considerations1#5ff2de061fe94b77af2d473075f75c7e> (15.12.2025).

⁶ . . . 201 Civil and Commercial Code. URL: <https://library.siam-legal.com/laws-of-thailand/>. (: 05.12.2025).

7. . . . 171 Taxation of Chargeable Gains Act 1992. URL: <https://www.legislation.gov.uk/ukpga/1992/12/contents> (08.12.2025). . . . 171.

⁸ § 20 Einkommensteuergesetz. URL: <https://www.gesetze-im-internet.de/estg/BJNR010050934.html> (

08.12.2025); § 8 Körperschaftsteuergesetz. URL: https://www.gesetze-im-internet.de/kstg_1977/BJNR025990976.html (: 08.12.2025).

9 . §§33a(1), 33b(1,2). Income Tax Act (Tuloverolaki) 1535/1992.
URL: <https://www.finlex.fi/fi/lainsaadanto/1992/1535> (-
: 08.12.2025).

10 03.12.2024 03-07-
11/121626, 07.06.2024 03-07-11/52884, 07.02.2023
03-03-06/1/9480, 07.02.2018 03-05-05-01/7294,
25.08.2017 03-03-06/1/54596.

() :

(), (2009/133/).

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» , 11. - -

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»¹². , « »

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» (. . «

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5 (§ 355(e) [7]).

¹¹ 07.06.2024 03-07-11/52884.

¹² 21 -11699 -21086/2020, 29.07.2021 302-
15-6042 58-341/2014. 31.07.2015 302-

¹³ Worldwide Tax Summaries Online // PwC. URL: <https://taxsummaries.pwc.com/> (18.12.2025).

15 2 . 2 . 43

16 19 217

CONCLUSIONS

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(. 1022-1027 [14]),
(. 112-1 [20])¹⁷,
(. 1 [12]).¹⁸

(. 112-1 [20])

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. 105.3

(§ 312, 316(a) [7]).

¹⁷ . § 20(1), . 2 Einkommensteuergesetz. URL: <https://www.gesetze-im-internet.de/estg/BJNR010050934.html>. §20(1). (: 08.12.2025).

¹⁸ . § 27(1) . 3 Körperschaftsteuergesetz. URL: https://www.gesetze-im-internet.de/kstg_1977/BJNR025990976.html (: 08.12.2025).

),»²².

- : « ,

[3, . 483; 4, . 513].

, . 41

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»²³.

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19, ()

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[1, (10)-13]²⁰.

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(redemptions),

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»²¹,

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», (earnings and profits)

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¹⁹ 4 . 1 . 251 .

²⁰ 08.09.2021 03-08-05/72939, 28.02.2020 03-08-05/14771.

²¹ 27.05.2025 03-03-06/1/51864.

²² 6 . 252 .

²³ 27.09.2021 308- 21-7618 53-15494/2019 (. 8

16.12.2021 -4-7/17685@).

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(§ 302() (1)-(4) [7]).

2. ()

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[3, . 489], ²⁴, ²⁵, [4, . 527].

(. 112-6 [20]), [3, . 490]. ()

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²⁷.

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. 1 . 1 . 208, . 2-3

, . 1 . 250

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[3, . 489].

3. - (),

(. 53(2)

(a)(iv), . 84(2), 84(6) [17]), (. 24 [5]; ()

. 25 [6]):

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²⁸,

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4.

() (. 16 [16]) - ()

(. 1033-1048 [14]) - . 1 . 1

. 208

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(²⁶, . 1000(1) [14]).

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²⁹.

²⁴ . 5.1. Income Tax Act 2001. URL https://stacks.Stanford.edu/file/druid:bh082zh0439/Netherlands_Income%20Tax%20Act%202001_page6.pdf (: 08.12.2025).

²⁵ Poland. Corporate - Income determination // PwC. URL: <https://taxsummaries.pwc.com/poland/corporate/income-determination> (: 08.12.2025).

²⁶ . 205-30(1) table item 9. Income Tax Assessment Act 1997. URL: <https://www.legislation.gov.au/C2004A05138/latest/text> (: 08.12.2025).

²⁷ 1 . 1 . 208, . 2-3 . 1 . 250

²⁸ 2 . 1 . 250

²⁹ 5 . 1 . 208; . 3 . 2.1; . 2.3 . 210; . 10, 12 . 214.1

30, , -

250 000 . - , ,

31, - , , .

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; (2) ()

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(. 2(22)() [21])

[3, . 493].

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(. 1030 [14]), ³³,

[3, . 493] (§ 331,334(a), 336 [7]).

³⁰ 1 . 1 . 220 .

³¹ 2 . 2 . 220 ,

07.04.2022 03-04-05/29529, 22.12.2021 03-04-05/104880.

³² 4 . 1 . 251 .

³³ . § 11 Körperschaftsteuergesetz. URL: https://www.gesetze-im-internet.de/kstg_1977/BJNR025990976.html (08.12.2025).

(. 47 [16]).

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(. 84(3)

[17]), (. 3(1)() [23]),

(. 112-3 [2]) (. 93 [5]),

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(. 3(1)() [23]).

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