Introducing the Eversheds Sutherland Global Tax Digest—a collection of tax developments from our attorneys across the globe. With the combination of Eversheds and Sutherland came expanded capabilities and areas of practice. We are excited to share our first edition and will continue to publish articles on a monthly basis.

In this issue, you will find articles on the following:

- UK—Corporate Interest Restrictions
- Irish Revenue Opinions & Confirmations
- Poland: Changes in Tax Law that Increase the Tax Burdens on Businesses
- Italian Non-Domiciled Tax Regime
- Towards a New Incentive for Innovation—The Belgian Innovation Box
- Switzerland—Revised Corporate Tax Reform Expected Soon
- German Federal Supreme Tax Court Declares Restructuring Decree Void
- German Federal Supreme Tax Court on Management Participations
- Finland—New Transfer Pricing Documentation Rules Enacted
- UK—Non-resident Companies Holding UK Real Estate
- First IRS “Campaigns” Advance Issue-Focused Strategy
- IRS Ends Qualified Plan Determination Letter Program
- US Regulations Target Transfers to Partnerships with Related Foreign Partners
- Relief for Late Portability Elections for Smaller US Estates
- IRS Ruling Takes a Restrictive View of What Constitutes a Contract of

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