



外国税額控除 – アップ
デート^{P1}

外国税額控除 – アップデート

財務大臣は、外国税額控除について規定する規則No.192/PMK.03/2018の二回目の公布(以下「PMK-192 公布 II」)を行いました。初回のPMK-192の詳細については [Tax Flash No.02/2019](#) をご参照ください。

PMK-192 公布 II では、資産の売却から生じる国外の損失が、同一国からの配当金と相殺できる、添付資料パートA – 例 No.2における計算例を公開しています。

本稿の詳細についてご質問等ございましたら、担当者まで随時ご連絡ください。

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