

Council Directive (EU) 2016/1164 of 12 July 2016 laying down rules against tax avoidance practices that directly affect the functioning of the internal market

CHAPTER I

GENERAL PROVISIONS

[^{F1} Article 1

Scope

1 This Directive applies to all taxpayers that are subject to corporate tax in one or more Member States, including permanent establishments in one or more Member States of entities resident for tax purposes in a third country.

2 Article 9a also applies to all entities that are treated as transparent for tax purposes by a Member State.]

Textual Amendments

F1 Substituted by [Council Directive \(EU\) 2017/952 of 29 May 2017 amending Directive \(EU\) 2016/1164 as regards hybrid mismatches with third countries.](#)