

ATAD 3

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On 22 December 2021, the European Commission published a proposal for a Directive setting out rules aimed at tackling the abusive use of so-called “shell” companies.

For more information on this topic, please read [here](#).

For any further information please contact us or visit our website at www.elvingerhoss.lu.

The information contained herein is not intended to be a comprehensive study or to provide legal advice and should not be treated as a substitute for specific legal advice concerning particular situations.

We undertake no responsibility to notify any change in law or practice after the date of this newsletter

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