Tax Law – Consolidation, Liquidation, Expulsion

Tax Law – Consolidation, Liquidation, Expulsion

Consolidation Tax Law

Consolidation Tax Law

The Tax Consolidation Legislation (TCL) treats a consolidated group as a single entity for income tax purposes. Subsidiaries are treated as if they were divisions of the parent company.

- **Tax Consolidation Benefits**
  - Group of Companies
    - Tax Consolidation Benefits
    - Tax Consolidation Benefits
    - Tax Consolidation Benefits
    - Tax Consolidation Benefits
    - Tax Consolidation Benefits
    - Tax Consolidation Benefits
  - Loss Subsidiaries
    - Tax Consolidation Benefits
    - Tax Consolidation Benefits
  - Ongoing Consolidation
    - Tax Consolidation Benefits
    - Tax Consolidation Benefits
  - Income and Deductions
    - Tax Consolidation Benefits
    - Tax Consolidation Benefits
    - Tax Consolidation Benefits
    - Tax Consolidation Benefits
    - Tax Consolidation Benefits
    - Tax Consolidation Benefits