

# Current issues concerning the tax deductibility of financial expenses.



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Since December 2018 and the vote of the French Finance Act for 2019, the legal framework surrounding the deductibility of financial expenses has been reviewed. New issues are emerging that require an adapted financial and tax analysis, especially for financial structures drawing on hybrid instruments.

By analysing these new texts and their implications, Jacques-Henri Hacquin and David de Saint-Hubert share their analysis of the new financial & fiscal mechanisms applied at the European level.

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