

## INTERNATIONAL AND EUROPEAN TAX LAW

### CASE STUDY: Double Taxation

A, a US individual, wants to make business in Poland. However, he is not familiar with the Polish market, therefore he cooperates with his German friend B and they establish a German company C, which invests in Poland by acquiring shares in the Polish company D.

**A is concerned about minimizing the tax burden and asks you whether there is a risk of double taxation.**