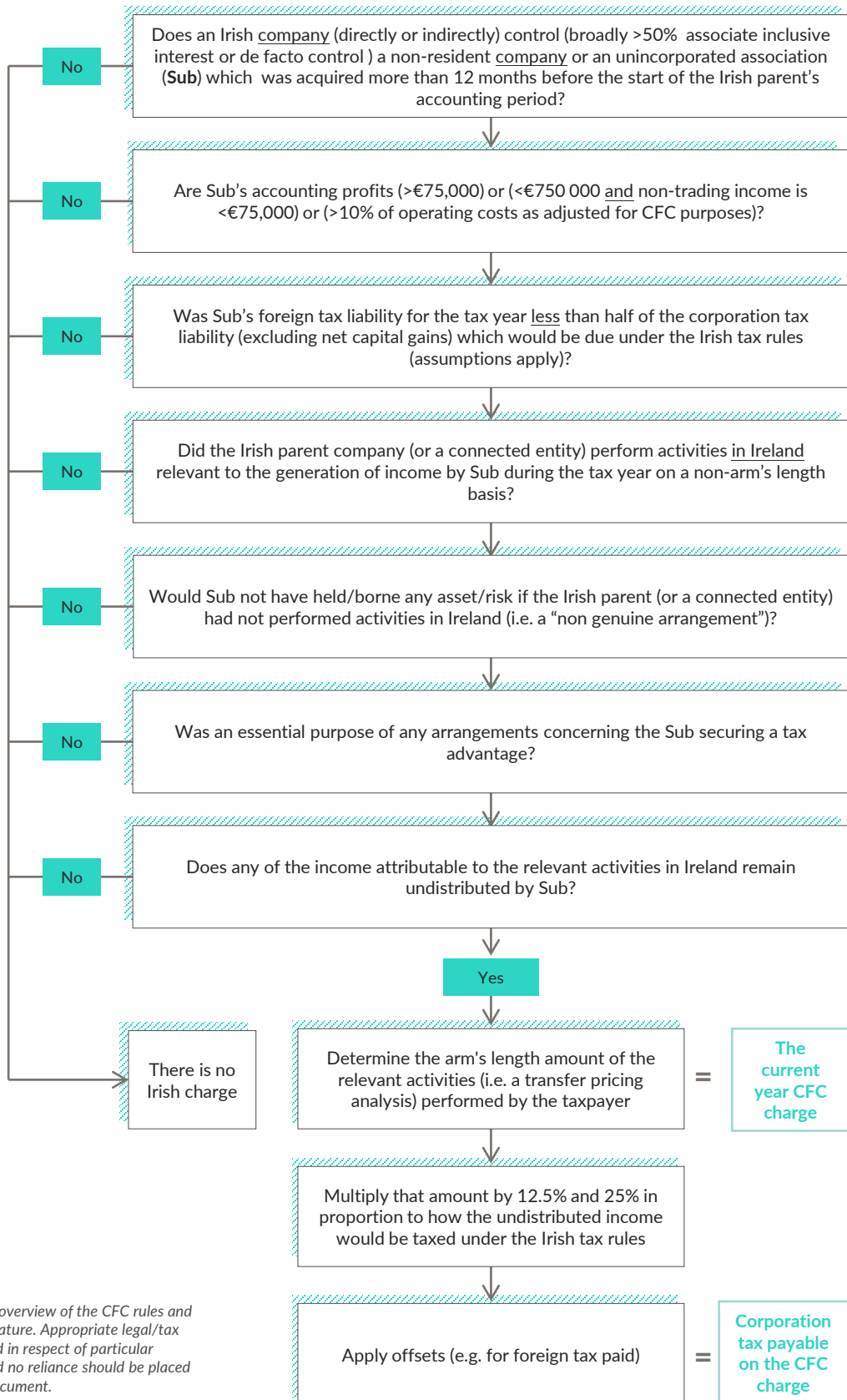


# Overview of new Irish CFC rules



*This document is only an overview of the CFC rules and is not comprehensive in nature. Appropriate legal/tax advice should be obtained in respect of particular factual circumstances and no reliance should be placed on the contents of this document.*