



# TaxNewsFlash

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## Proposed regulations, “anti-hybrid” provisions (hearing scheduled for March 20)

Proposed regulations for implementing the “anti-hybrid” provisions—enacted as part of the U.S. tax law (Pub. L. No. 115-97) (also referred to as the “Tax Cuts and Jobs Act”)—were released in December 2018. The proposed regulations include new rules issued under sections 245A(e) and 267A, as well as modifications to the regulations implementing the section 1503(d) dual consolidated loss (DCL) rules.

The U.S. Treasury Department and IRS today released for publication in the Federal Register a [notice of public hearing](#) [PDF 194 KB] announcing that a public hearing on the anti-hybrid proposed regulations is scheduled for March 20, 2019.

Read a KPMG report of initial impressions about these proposed regulations implementing the anti-hybrid provisions: [TaxNewsFlash](#)

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