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Tax impacts for infrastructure (COVID-19)

The coronavirus (COVID-19) pandemic is having an unprecedented impact on the global economy and financial markets.

At the same time, recent geopolitical developments have disrupted global trade arrangements and oil prices. Infrastructure-asset owners, operators, and developers are all affected, with consequences differing between sectors and the nature of arrangements (e.g., availability-based, regulated assets, or demand-based assets). This is also indirectly affecting individuals through pension fund investments. These changes are challenging existing tax settings and require close focus to reassess assumptions at the same time as legislative and IRS responses are introducing new opportunities.

Read a [June 2020 report](#) [PDF 1.07 MB] prepared by KPMG LLP that considers key U.S. tax issues and questions that all infrastructure investors should consider.

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