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By PwC Deutschland | 03. November 2014

Tax & Legal News - Special Edition November 2014

Update ZollkodexAnpG: Bundesrat select committees ask for changes

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The Bill to Amend the Tax Management Act to Conform to the Customs Code of the Union and to Revise other Tax Rules (Customs Code Amendment Bill) is on its next lap. The select committees of the Bundesrat (provincial chamber of Parliament) have presented their recommendations for suggested alterations in a paper of more than 100 pages. These include a call to tax capital gains on the sale of shares held as portfolio investments in the interests of equal treatment with dividend income. Other suggestions are for an extended definition of corporate groups in the context of group reorganisations without loss forfeiture from change of shareholders, measures against tax-free income from hybrid financing instruments and expense double-dips, limitation on the balancing payments permitted in connection with a tax-free contribution of assets in exchange for new shares as well as many other points. The Bundesrat is due to resolve its position in its session of November 7, 2014.

Special Nov 2014 EN

Schlagwörter

Capital gains taxation, Loss relief, ZollkodexAnpG, expense deduction