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By PwC Deutschland | 02. Juni 2021

Newsflash: TP Perspective on Act to Modernize the Relief from Withholding Taxes and the Certification of Capital Gains Tax)

On May 7, 2021, the German Parliament (Bundestag) adopted the “Gesetz zur Modernisierung der Entlastung von Abzugsteuern und der Bescheinigung von Kapitalertragsteuer - AbzStEntlModG” (Act to Modernize the Relief from Withholding Taxes and the Certification of Capital Gains Tax).

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The German Federal Council (Bundesrat) passed the Act on May 28, 2021 so that the German legislative process has now been finalized. The Act also contains amendments or supplements to the Foreign Tax Act (AStG) and the General Tax Code (AO) that are relevant from a transfer pricing perspective. Our Newsflash provides an overview of the most important points.

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Schlagwörter

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