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By PwC Deutschland | 25. Oktober 2021

Changed tax treatment of guarantee commitments

Through the release of various circulars, the German Federal Ministry of Finance has issued comments on the various VAT and Insurance

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Premium Tax (IPT) consequences of guarantee commitments. More recently the Ministry has once again extended the implementation period on the IPT and VAT treatment of seller's/dealer's guarantee commitments in return for payment offered in connection with sales contracts or contracts for work and services.

See our Newsflashes!

Newsflash Changes to Insurance Premium Tax and VAT treatment of guarantee commitments - Part I

Newflash October 2021 Changed tax treatment of guarantee commitments in return for payment

Schlagwörter

Steuern / Tax