

By PwC Deutschland | 29. Oktober 2021

# Ministry of Finance publishes draft Corporate Income Tax Regulations 2022

**In a letter dated October 27, 2021, the German Federal Ministry of Finance sent a draft of the Corporate Income Tax Regulations 2022 (CITR) to the associations for comments.**

The associations will have until November 24, 2021 to comment on the draft.

The new version takes into account the statutory amendments that have been made since the publication of the earlier guidelines, in particular to the Corporate Income Tax Act, and adjustments vs-à-vis current case law.

Comments on new statutory regulations, such as the provisions regarding the option to corporate income taxation introduced by the Act to Modernize Corporate Income Tax Law of June 25, 2021 (cf. our [blog post](#) ), have not been included in the guidelines. Statements in this regard will continue to be made by way of Ministry of Finance circulars where necessary.

Particularly noteworthy are the amended regulations on the income tax treatment of legal entities under public law and regulations on tax consolidation groups (Organschaft) for income tax purposes (R 14.8 KStR). In addition, numerous adjustments have been made in line with changes to the law.

**Source:**

Ministry of Finance website

**Schlagwörter**

Corporate Income Tax Regulations, corporate income tax