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# Compliance-Trap in International Insurance Programs

**We have been noticing an increased number of notifications to the Federal Central Tax Office during tax audits for the failure by German subsidiaries and permanent establishments to declare and pay over German Insurance Premium tax on premiums paid by a foreign group entity to an insurer domiciled outside the EU or EEA. This can prove very costly.**

For more details see our **Newsflash**.

**Schlagwörter**

insurance premium tax, secondary liability, tax audit