Downloaded from Blogs on 12.10.2026 11:17h

By PwC Deutschland | 06. September 2023

???????Real Estate Transfer Tax“RETT“?????

??
??
?????2024?1?1??
???????

Downloaded from Blogs on 12.10.2026 11:17h

1???????????

????

???????????????????????????????????1?2b??3???

- ???????(Shareholder change rule)

????????????????????10????????????????????????90%?????????????????

- ???????(Share unification rule)

???90%???????????????

2????

???

- ???????????1?2???4???????????????????????????100%??????????????????????
- ?????????????????????????????“Acquirer group”?? ???????????“?????Serving interest?”????????????????????????????????

3???????????????

- ???????????????6a??
- ???5?????????? ??????????
- ??EU/EEA??????????????????????????? ?100??

4???

??

?????????????????????

JBN Newsflash_RETT reform 2024

Downloaded from Blogs on 12.10.2026 11:17h

****

Japanese Business Network (JBN) ????

PwC????Japanese Business Network?JBN????????????M&A???
????????????????????????VAT???
????????????????

JBN?Webseite???????Japanese Business Network (JBN)

????????????????????Japanese Business Network (JBN) Newsflash

Schlagwörter

Japan