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By PwC Deutschland | 19. Juni 2026

Comprehensive Ministry of Finance circular on the definition of a permanent establishment published

On 18 June 2026 the Federal Ministry of Finance published its comprehensive circular on the definition of a permanent establishment.

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The final ciircular is almost identical to the draft released in February 2026 (**see our blog of 27 February 2026**). Additional text mainly provides further clarification or slightly altered wording (e.g. on minimum duration requirements and on supervisory or monitoring activities on construction projects) and some references to more recent case law.

Source:

Federal Ministy of Finance website - **publications.**

Schlagwörter

double tax treaty, permanent establishment (PE)