Downloaded from Blogs on 28.11.2026 15:41

By PwC Deutschland | 02 July 2013

Tax & Legal News - Special edition June 2013

The Act Transposing the Mutual Assistance Directive and Amending Tax Provisions has been passed.

Downloaded from Blogs on 28.11.2026 15:41

Bundestag and *Bundesrat* have passed the Act Transposing the Mutual Assistance Directive and Amending Tax Provisions in the text agreed by the resolution committee between the two houses on June 5, 2013. This text goes beyond the original version transposing revisions to the EU Mutual Assistance Directive into national law and to make the necessary adjustments to conform to various ECJ judgments to include much of content of the failed Annual Tax Bill 2013. Unfortunately, the reconciliation committee was unable to agree on a reduction of document retention periods and on a number of other proposed tax changes. It plans to resume its discussions at its next meeting on June 26, 2013. This special edition gives an extensive overview of the upcoming changes.

SpecialJune2013EN-AM

Keywords

Act Transposing the Mutual Assistance Directive and Amending Tax Provisions, EU Mutual Assistance Directive