Downloaded from Blogs on 08.11.2026 21:17

By PwC Deutschland | 27 May 2014

Foreign investment fund privilege extended

The finance ministry has extended the period to the first accounting years ending after July 20, 2016 in which foreign investment trusts doing business in Germany on December 22, 2008, but that no longer meet the formal German registration requirements continue to be treated as though they were still recognised, provided they continue to publish their accounts in the prescribed form.

Downloaded from Blogs on 08.11.2026 21:17

Foreign investment funds that no longer meet enhanced registration requirements for doing business in Germany after December 22, 2008 may still enjoy tax privileges for a temporary period provided they continue to publish their annual results in the prescribed form. This temporary period has now been extended to cover accounting years up to the first year ending after July 22, 2016. The publication requirement covers the information needed by taxpayers to meet their German obligations; notification to the Central Tax office is an acceptable alternative.

Keywords

foreign investment trust, investment funds