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By PwC Deutschland | 16 December 2016

Bundesrat gives its assent to the packet of measures against profit reduction and profit shifting.

In its last session of the year, the Federal Assembly (Bundesrat) gave its assent today to the Act to Implement the Amendments to the EU Mutual Assistance Directive and to Introduce Further Measures to Combat Profit Reduction and Profit Shifting

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This packet of measures, which will come into effect on 1 January 2017, will give almost € 25 billion worth of relief to taxpayers. In particular low earners, families and lone parents will benefit.

The Bundesrat also gave its assent to the law amending the rules regarding the utilisation of losses upon change of control. (See our Blog)

Keywords

BEPS, Change of controls rules, Corporation tax, International Tax