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By PwC Deutschland | 29 November 2017

Ministry of Finance clarifies questions on the Investment Tax Act 2018

In a circular published on 24 November 2017 the Federal Ministry of Finance clarified a number of urgent questions raised by the German Banking Industry Committee and the Federal Association of Investment and Asset Management with regard the application of the Investment Tax Act in the version applicable from 1 January 2018.

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The German Banking Industry Committee and the Federal Association of Investment and Asset Management asked the Federal Ministry of Finance to clarify certain issues in relation to a number of different areas of the Investment Tax Act in the version applicable from 1 January 2018. The Finance Ministry answered these questions in the circular after conferring with the chief tax authorities of the Federal States. The areas addressed in the circular include the determination of the level of equity holdings for funds of funds, (Section 2 (6) & (7) Investment Tax Act 2018), the definition of other domestic income (Section 6 (5) Investment Tax Act 2018) and the application of the conditions of Section 36a Income Tax Act to investment funds (Section 10 Investment Tax Act 2018).

Source:

Federal Ministry of Finance Circular of 2 November 2017 (IV C 1 - S 1980-1/16/10010:010)

Keywords

Fund of funds, Investment Tax Act, Private Wealth