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By PwC Deutschland | 23 November 2020

Tax & Legal Newsflash - Draft law on the modernization of the relief from and the certification of withholding taxes

On 20 November 2020, the Federal Ministry of Finance published a draft bill on the modernization of the relief from and the certification of withholding taxes.

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The amendments relate, among other things, to the withholding and refund procedure, the anti-treaty shopping regulations and the provisions on non-resident taxation for income arising from licensing or the disposal of rights which are entered in a domestic public register.

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