

By PwC Deutschland | 25 October 2021

# Changed tax treatment of guarantee commitments

**Through the release of various circulars, the German Federal Ministry of Finance has issued comments on the various VAT and Insurance**

Premium Tax (IPT) consequences of guarantee commitments. More recently the Ministry has once again extended the implementation period on the IPT and VAT treatment of seller's/dealer's guarantee commitments in return for payment offered in connection with sales contracts or contracts for work and services.

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**[Newsflash Changes to Insurance Premium Tax and VAT treatment of guarantee commitments - Part I](#)**

**[Newflash October 2021 Changed tax treatment of guarantee commitments in return for payment](#)**

### **Keywords**

[Steuern / Tax](#)