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By PwC Deutschland | 07 December 2022

Federal Parliament resolves changes to the taxation of payments for German-registered rights

The German Federal Parliament passed the Annual Tax Act 2022 on 2 December 2022. Among other provisions, the Act introduces (transitional) legislative changes to the taxation of payments for IP rights that are registered in a German register between foreign taxpayers.

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In a change from the government’s draft bill, all non-treaty cases between related parties, for the time being, will remain subject to German nonresident taxation beyond 2022. The German Federal Council will deal with the law in its session on December 16.

More details to be found in our Tax Insights of 6 December 2022 from PwC's International Tax Services.

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Keywords

Licensing rights, licence