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On Friday, December 16, 2022, the German Federal Council approved the law already adopted by the German Parliament to implement Council Directive (EU) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation and modernizing the law on tax procedure.

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Among other things, it includes amendments to the German Fiscal Code and the Introductory Act to the Fiscal Code to speed up tax audits. The legislator's goal is to ensure that tax audits are started and completed earlier in the future. In order to achieve this, the maximum duration of tax audits is generally limited to five years.

Amendment German Fiscal Code

Keywords

transfer pricing