

Federal Constitutional Court agenda for 2016

The Federal Constitutional Court recently published the issues that it will address during 2016

The Federal Constitutional Court recently published the agenda of proceedings it will rule on during 2016. The court will be addressing the constitutionality of the following tax issues:

Income tax

- Whether the tax act introducing a limitation on the deduction of entertainment expenses to 70% violates the constitution because the required legislative procedure may not have been followed (2 BvL 4/13).

Corporate income tax

- Whether the limitation on the carryforward of losses for corporate tax purposes where more than 25% of the shares of a corporation are transferred within a five-year period is constitutional (2 BvL 6/11).
- Whether the former rule on taxation of transfer gains at the level of the partners of an acquiring partnership (transferee) in the case of a change of form from a corporation to a partnership is constitutional, as well as the constitutionality of the higher taxation of certain transfer gains for the 1999 assessment period (2 BvL 1/09).

Trade tax

- Whether the trade taxation of profits from the sale of a partnership interest and the retroactive amendment of relevant section of the trade tax act are constitutional (1 BvR 1236/11).

Other taxes

- Whether the increase in the rate of the beer tax violates the constitution because the required legislative procedure may not have been followed (2 BvL 4/11, 2 BvL 5/11).
 - Whether the tax act on nuclear fuel violates the constitution because the federal legislator was not competent to enact law in this area (2 BvL 6/13).
-

Diese Mandanteninformation enthält ausschließlich allgemeine Informationen, die nicht geeignet sind, den besonderen Umständen eines Einzelfalles gerecht zu werden. Sie hat nicht den Sinn, Grundlage für wirtschaftliche oder sonstige Entscheidungen jedweder Art zu sein. Sie stellt keine Beratung, Auskunft oder ein rechtsverbindliches Angebot dar und ist auch nicht geeignet, eine persönliche Beratung zu ersetzen. Sollte jemand Entscheidungen jedweder Art auf Inhalte dieser Mandanteninformation oder Teile davon stützen, handelt dieser ausschließlich auf eigenes Risiko. Deloitte GmbH übernimmt keinerlei Garantie oder Gewährleistung noch haftet sie in irgendeiner anderen Weise für den Inhalt dieser Mandanteninformation. Aus diesem Grunde empfehlen wir stets, eine persönliche Beratung einzuholen.

This client information exclusively contains general information not suitable for addressing the particular circumstances of any individual case. Its purpose is not to be used as a basis for commercial decisions or decisions of any other kind. This client information does neither constitute any advice nor any legally binding information or offer and shall not be deemed suitable for substituting personal advice under any circumstances. Should you base decisions of any kind on the contents of this client information or extracts therefrom, you act solely at your own risk. Deloitte GmbH will not assume any guarantee nor warranty and will not be liable in any other form for the content of this client information. Therefore, we always recommend to obtain personal advice.