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German Tax and Legal News

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).

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