

18. December 2017

RESTRUCTURING DECREE - NO LEGITIMATE EXPECTATIONS IN SO-CALLED OLD CASES AFTER ALL

BY RESOLUTION DATED 28 NOVEMBER 2016, FILE NUMBER GRS 1/15, THE GRAND SENATE OF THE FEDERAL FISCAL COURT (BFH) DECLARED THE SO-CALLED RESTRUCTURING DECREE ILLEGAL. THE LEGISLATOR RECOGNIZED THE NEEDS FOR THE RESTRUCTURING OF COMPANIES AND CREATED A NEW LEGAL BASIS FOR THE TAX EXEMPTION OF RESTRUCTURING PROFITS (SEE OUR NEWSLETTER ARTICLE IN 2017 | Q3). THE TAX AUTHORITIES WANTED TO GRANT LEGITIMATE EXPECTATIONS WITH REGARD TO THE RESTRUCTURING DECREE IN SO-CALLED OLD CASES. HOWEVER, THE BFH DECLARED THIS TO BE INADMISSIBLE IN A RECENT JUDGMENT. [\(more...\)](#)