

27. March 2019

NO AID CHARACTER OF TAX BENEFITS UNDER SECTION 6A RETTA

FINALLY, THE EUROPEAN COURT OF JUSTICE (ECJ) CLARIFIED THE SITUATION WITH ITS JUDGMENT OF 19 DECEMBER 2018 ON THE “GROUP CLAUSE” RELATING TO REAL ESTATE TRANSFER TAX: THE TAX RELIEF PURSUANT TO SECTION 6A GERMAN REAL ESTATE TRANSFER TAX ACT (*RETTA*) IS NOT AN ILLICIT AID WITHIN THE MEANING OF ART. 107 TFEU, SINCE THIS TAX RELIEF IS NOT ASSOCIATED WITH ANY SELECTIVE ADVANTAGES. [\(more...\)](#)