

30. June 2020

THE TAX-PRIVILEGED SALE OF FREELANCE PRACTICES - BFH ON THE APPLICATION OF PREFERENTIAL RATES IN THE CASE OF (MARGINAL) CONTINUATION OF FREELANCE ACTIVITY

IN A RECENT DECISION, THE FEDERAL COURT OF FINANCE (BFH) SPECIFIES THE CRITERIA ACCORDING TO WHICH, AFTER THE SALE OF A FREELANCE PRACTICE, THE RESUMPTION OF THE FREELANCE ACTIVITY WITHIN THE PREVIOUS LOCAL SPHERE OF ACTIVITY IS NOT DETRIMENTAL TO THE TAX PRIVILEGES OF THE CAPITAL GAINS REALIZED ON THE SALE.

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