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REAL ESTATE TRANSFER TAX EXEMPTION IN THE CASE OF INTERNAL GROUP RESTRUCTURINGS

WHILE THE ANNOUNCED REFORM OF THE REAL ESTATE TRANSFER TAX ACT (*GRUNDERWERBSTEUERGESETZ*, GRE^{STG}) CONTINUES TO BE A LONG TIME COMING, THERE HAS BEEN A FUNDAMENTAL REALIGNMENT WITH REGARD TO INTERNAL GROUP RESTRUCTURINGS. SEVERAL RULINGS OF THE FEDERAL FISCAL COURT (*BUNDESFINANZHOF*, BFH) AS WELL AS A RECENT APPLICATION DECREE OF THE TAX AUTHORITIES LARGELY PUT AN END TO THE DISCUSSIONS ON THE INTERPRETATION OF SEC. 6A GRE^{STG}. AS A RESULT OF THE LEGAL AND PLANNING CERTAINTY THAT HAS NOW BEEN ACHIEVED, THE EXEMPTION PROVISION WILL BECOME CONSIDERABLY MORE IMPORTANT IN PRACTICE. [\(more...\)](#)