

30. March 2021

TAX RELIEF FOR EMPLOYEE PARTICIPATION PROGRAMS IN STARTUPS

ON 20 JANUARY 2021, THE GERMAN GOVERNMENT PASSED A DRAFT LEGISLATION TO STRENGTHEN GERMANY AS A FUND LOCATION AND TO IMPLEMENT DIRECTIVE (EU) 2019/1160 AMENDING DIRECTIVES 2009/65/EC AND 2011/61/EU WITH REGARD TO THE CROSS-BORDER MARKETING OF COLLECTIVE INVESTMENT SCHEMES (GERMAN FUND LOCATION ACT (*FONDSSTANDORTGESETZ*) - FOG), WHICH ALSO PROVIDES FOR TAX RELIEF FOR EMPLOYEE PARTICIPATION PROGRAMS IN STARTUPS. [\(more...\)](#)