

22. December 2021

## **THE PARTNERSHIP AS SUBSIDIARY COMPANY FOR VAT PURPOSES**

**IN ITS RULING OF 15 APRIL 2021, THE ECJ HAS REJECTED THE LEGAL OPINION OF THE TAX AUTHORITIES AND THE FIFTH SENATE OF THE GERMAN FEDERAL FISCAL COURT (*BUNDESFINANZHOF* - BFH): CONTRARY TO THEIR OPINION, A NATIONAL RESTRICTION OF A TAXABLE ENTITY WITH REGARD TO PARTNERSHIPS AS SUBSIDIARY COMPANIES IS NOT COMPATIBLE WITH EU LAW.. THIS ENTAILS BOTH OPPORTUNITIES AND RISKS. ([more...](#))**