

28. March 2024

SO-CALLED BLOCK ACQUISITION OF A STAKE OF AT LEAST 10 % FROM SEVERAL SELLERS

IN ITS RULING DATED 6 SEPTEMBER 2023, CASE REFERENCE: I R 16/21, THE FEDERAL FISCAL COURT (BFH) DECIDED THAT THE PARTICIPATION THRESHOLD OF 10 % UNDER § 8B PARA. 4 SENTENCE 6 GERMAN CORPORATION TAX ACT (KSTG) CAN ALSO BE REACHED IF SEVERAL SELLERS ARE INVOLVED IN THE ACQUISITION TRANSACTION. ACCORDINGLY, IT DEPENDS ON THE EXISTENCE OF AN ECONOMICALLY UNIFORM ACQUISITION TRANSACTION. [\(more...\)](#)