

Text comparison

Current version

Proposed version

Article 2

Amendment of the Federal Fiscal Code

Responsibility of the tax office for large companies

§ Section 61 (1) With regard to the matters referred to in subsections 2 and 3, the tax office for large enterprises shall be responsible for

1. to 11. ...

(2) to (7) ...

§ 323.(1) through (78) ...

Responsibility of the tax office for large companies

§ Section 61 (1) With regard to the matters referred to in subsections 2 and 3, the tax office for large enterprises shall be responsible for

1. to 11. ...

12. taxable persons who are listed as a business unit of a group of companies, as a joint venture or as a business unit of a joint venture in a minimum tax report pursuant to Section 73 of the Minimum Taxation Act (MinBestG), Federal Law Gazette I No. xxx/2023, or in an advance notification for minimum tax pursuant to Section 77 MinBestG, which were submitted or received for the second preceding financial year.

(2) to (7) ...

§ 323.(1) through (78) ...

(79) Section 61(1)(12) in the version of the Federal Act, Federal Law Gazette I No. xxx/2023, shall enter into force on January 1, 2024.

Article 3

Amendment of the German Commercial Code

Contents of the balance sheet

§ 198. (1) to (9) ...

(10) The measurement of the differences in accordance with paragraph 9 is based on the amount of the expected tax burden and relief in subsequent financial years; the amount is not discounted. Offsetting deferred tax assets against Deferred tax liabilities are not recognized if the actual tax refund claims can be offset against the actual tax liabilities.

Contents of the balance sheet

§ 198. (1) to (9) ...

(10) The measurement of the differences in accordance with paragraph 9 is based on the amount of the expected tax burden and relief in subsequent financial years; the amount is not discounted. Offsetting deferred tax assets against Deferred tax liabilities are not recognized if the actual tax refund claims can be offset against the actual tax liabilities.

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is not legally possible. Deferred taxes are not recognized to the extent that they arise

1. and 2. ...
3. in connection with investments in subsidiaries, associates or joint ventures within the meaning of section 262 (1), if the parent company is able to control the timing of the reversal of the temporary differences and it is probable that the temporary difference will not reverse in the foreseeable future will.

The reported items must be reversed if the tax burden or relief occurs or is no longer expected. The expense or income from the change in recognized deferred taxes must be reported separately in the income statement under "Taxes on income".

Notes for medium-sized and large companies

§ (1) Medium-sized and large companies shall additionally disclose in the notes:

1. to 3. ...

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is not legally possible. Deferred taxes are not recognized to the extent that they arise

1. and 2. ...
3. in connection with investments in subsidiaries, associates or joint ventures within the meaning of section 262 (1), if the parent company is able to control the timing of the reversal of the temporary differences and it is probable that the temporary difference will not reverse in the foreseeable future will.

4. from the application of the following laws:

a) the Minimum Taxation Act - MinBestG, Federal Law Gazette I No. xxx/2023 or

b) a foreign tax law that implements Council Directive (EU) 2022/2523 of 15 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large domestic groups in the Union, OJ No. L 328, 22.12.2022, p. 1, as corrected by OJ No. L 13, 16.1.2023, p. 9, or the model rules of the Organization for Economic Cooperation and Development for a global minimum level of taxation based on this Directive.
minimum taxation.

The reported items must be reversed if the tax burden or relief occurs or is no longer expected. The expense or income from the change in recognized deferred taxes must be reported separately in the income statement under "Taxes on income".

Notes for medium-sized and large companies

§ (1) Medium-sized and large companies shall additionally disclose in the notes:

1. to 3. ...

3a. the tax expense or tax income,
which calculated according to the
minimum taxation law and foreign tax laws according to
§ Section 198 (10) sentence 3 no. 4 for the financial year, as well as an
explanation of any effects of the application of
the
Minimum Taxation Act and foreign tax laws according to

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4. to 21. ...

(2) and (3) ...

Entry into force**§ 906.** (1) to (48) ...

(49) Section 196a including the heading, Section 211 (1) and Section 278 (1) in the version of Federal Law Gazette I No. 46/2019 come into force on July 1, 2019. They are to be applied for the first time to accounting documents for financial years beginning after December 31, 2018.

(49) § Section 242 para. 4 and Section 243c para. 2 in the version of the Stock Corporation Amendment Act 2019, Federal Law Gazette I No. 63/2019, come into force on June 10, 2019. Information on the total remuneration of the individual members of the Management Board and the principles of the remuneration policy may be omitted for the first time in the Corporate Governance Report for the financial year beginning after June 10, 2019.

(50) § Section 242 (4) and Section 243c (2) in the version of the Stock Corporation Amendment Act 2019, Federal Law Gazette I No. 63/2019, enter into force on June 10, 2019. Information on the total remuneration of the individual members of the Management Board and on the principles of the remuneration policy may be omitted for the first time in the Corporate Governance Report for the financial year following the entry into force of the Act. June 10, 2019 begins.

(51) § Section 31 (3), section 141 (2), section 145 (2), section 146 (2), section 165 and section 184 (1) in the version of the overall reform of enforcement law - GREx, Federal Law Gazette I No. 86/2021 shall enter into force on July 1, 2021. § Section 135 shall enter into force at the end of June 30, 2021 expires.

(52) § Section 10 (1), (1a) and (1b), Section 11 (3), Section 15 (1) and (2), Section 243d (8),
§ Section 245 (3), the heading to Section 267b, Section 267c (2), Section 277 (2a) and (4),
§ Section 280 (1) and Section 280a in the version of the Corporate Law Digitization Act 2022, Federal Law Gazette I No. 186/2022, enter into force on December 1, 2022 in force. § Section 277 (7) expires at the end of November 30, 2022. § Section 277, Section 280 (1) and Section 280a in the version of the Corporate Law Digitization Act 2022 are to be applied for the first time to accounting documents for financial years beginning after November 30, 2022 begin.

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§ Section 198 (10) sentence 3 no. 4 to the company;

4. to 21. ...

(2) and (3) ...

Entry into force**§ 906.** (1) to (48) ...

(49) § Section 196a including the heading, Section 211 (1) and Section 278 (1) in the version of the Federal Act Federal Law Gazette I No. 46/2019 come into force on July 1, 2019. They are to be applied for the first time to accounting documents for financial years beginning after December 31, 2018.

(50) § Section 242 para. 4 and Section 243c para. 2 in the version of the Stock Corporation Amendment Act 2019, Federal Law Gazette I No. 63/2019, come into force on June 10, 2019. Information on the total remuneration of the individual members of the Management Board and the principles of the remuneration policy may be omitted for the first time in the Corporate Governance Report for the financial year beginning after June 10, 2019.

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(52) § Section 31 (3), Section 141 (2), Section 145 (2), Section 146 (2), Section 165 and Section 184 (1) in the version of the overall reform of enforcement law - GREx, Federal Law Gazette I No. 86/2021 shall enter into force on July 1, 2021. § Section 135 shall enter into force at the end of June 30, 2021 expires.

(53) § Section 10 (1), (1a) and (1b), Section 11 (3), Section 15 (1) and (2), Section 243d (8),
§ Section 245 (3), the heading to Section 267b, Section 267c (2), Section 277 (2a) and (4),
§ Section 280 (1) and Section 280a in the version of the Corporate Law Digitization Act 2022, Federal Law Gazette I No. 186/2022, enter into force on December 1, 2022 in force. § Section 277 (7) expires at the end of November 30, 2022. § Section 277, section 280 (1) and section 280a in the version of the Corporate Law Digitization Act 2022 are to be applied for the first time to accounting documents for financial years beginning after November 30, 2022 begin.

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(54) Section 198 (10) sentence 3 no. 4 and section 238 (1) no. 3a enter into force on December 31, 2023 and are applicable to financial years beginning on or after January 1, 2024 will begin.

	Signatories	Parliamentary Directorate
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