

Breaking Tax News Tackling taxes



Stability Act 2012 passed by the National Assembly

In our [Breaking Tax News No. 6 of 12 March 2012](#) we already reported on the governmental bill on the Stability Act 2012. On 28 March 2012 the Stability Act including important **amendments** to the governmental bill was passed by the National Assembly:

Amendments VAT

As previously reported, the possibility to opt for taxation of rental fees, which are generally VAT-exempt can only be executed if tenants use the rented estate exclusively for purposes not excluded from input tax deduction. This can be assumed, if the VAT due to the rental fees would be excluded from input tax deduction to a maximum of 5%.

According to the government bill it was provided that the rule will be applicable for rental contracts beginning after 31 March 2012, unless the entrepreneur himself started erecting the building earlier. This effective date was now **postponed to 31 August 2012**. The beginning of construction is legally defined as the start of the effective construction activity.

Furthermore, it is still possible to opt for taxation of rental fees even if the tenant is not entitled to input tax deduction, as long as he is entitled to claim public funds based on the "Gesundheits- und Sozialbereich-Beihilfengesetz" (that is e.g. hospitals).

R&D Incentives

In our Breaking Tax News No. 6 of 12 March 2012 we reported that an opinion provided by the "Forschungsförderungsgesellschaft mbH" is required for a ruling request concerning a R&D premium for intended research activities in advance. As amended on 28 March 2012, the applicant is obliged to enclose an **opinion provided by the „Forschungsförderungsgesellschaft mbH“ in general**, even if an R&D premium is claimed after research activities.

Your Deloitte Tax Advisor will be happy to answer your questions.

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