



Grenzüberschreitende Nutzung eines Konzernnamens und einer Marke

Die tatsächliche und angenommene Vergütung für die grenzüberschreitende Nutzung eines Konzernnamens und einer Marke sind das Thema eines Beitrages unserer Mitarbeiter Victoria Willcox-Heidner und Stephan Strothenke in der aktuellen Ausgabe 15 des englischsprachigen Business World Magazins.

Aufgrund der **Änderung des § 1 Absatz 4 AStG** ab dem VZ 2015 und neuerer Urteile bzw. Verwaltungsanweisungen sowie der **ab VZ 2018** geltenden **Beschränkung des Abzugs von Lizenzaufwendungen** an nahestehende Empfänger, die begünstigt besteuert werden (§ 4j EStG), sollten **Unternehmen ihre grenzüberschreitende Namens- und Markennutzung unabhängig von einer tatsächlich vereinbarten Vergütung auf den Prüfstand stellen.**

Business World



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Cross-border brands, transfer pricing and the impact of BEPS





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As of January 2018, Germany will restrict the tax deductibility of licence payments and royalties that do not follow the modified nexus approach.

Use of a company name and brand in German tax law

- A licence agreement exists allowing the use of a name or product related brand, and
- There is an substantiable connection between the name and the brand, and
- The name or brand has a clearly distinguishable value benefits too.

The new tax legislation applies to both German inbound and outbound usage of rights.