

Business Assets Income Data (EBV)

Expanded Income Data for Tax Reporting on Investment Fund Level

- Investment Tax Reform Act (Partial redemption/preliminary lump sum)
- Data for the creation of the Muster III tax certificates and the expanded service certificates (Offshore Reporting)

Since the amendments to the Investment Tax Law (InvStG) within the scope of the 2010 Annual Tax Act as well as the new reform effective from 1 January 2018, the requirements for reportings have significantly increased and/or will significantly increase.

WM Datenservice is a world leader in the provision of tax data.

The Business Assets Income Data (EBV) is a new way of providing the German and the international financial markets with the automatic processing of German tax data.

This way, depositary banks also receive information for investors on business assets, divided into Income Tax Act (EStG) and Corporation Tax Law (KStG) business assets. This data is important for the creation of the Muster III tax certificate and especially the expanded service certificates in Germany and abroad (Offshore Reporting).

Issuers of Funds of Funds

For issuers of funds of funds, EBV makes the processing of detailed information of target funds by issuer groups possible.

This granularity fully meets the legal requirements and ensures a transparent quality standard.

The following new information is provided in connection with the Investment Tax Reform Act:

- Tax-free capital distributions for funds in liquidation (Section 17 of the Investment Tax Act)
- Data on taxable distributions with partial exemptions for business and private assets (Sections 18 and 20 of the Investment Tax Act)
- Taxable preliminary lump sums and preliminary lump sums with partial redemptions for business and private assets (Sections 18 and 20 of the Investment Tax Act)

