

**Fra:** Rose Bjare, Peter [<mailto:peter.bjare@kpmg.com>]

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**Til:** [juraogsamfundsoekonomi@skm.dk](mailto:juraogsamfundsoekonomi@skm.dk)

**Cc:** Mads Fallesen; [skm@skm.dk](mailto:skm@skm.dk)

**Emne:** L71 - Ændringer til fondsbeskatningsloven samt lovforslag om Justering af erhvervsbeskatningen og tilpasning i forhold til EU-retten m.v.

Til Skatteministeriet

Jeg skal i forbindelse med de igangværende ændringer af fondsbeskatningsloven opfordre Skatteministeren til samtidigt at rette op på, at fondsbeskatningslovens § 4, stk. 2, hvorefter fondes fradrag for vedtægtsmæssige uddelinger, der hverken er almenvelgørende/almennyttige, er betinget af, at modtageren er skattepligtig til Danmark af uddelingen, må anses for et åbenbart brud på EU traktatens krav om kapitalens frie bevægelighed. Fondsbeskatningslovens § 4, stk. 2, bør derfor ændres, således at der også gives fradrag for uddelinger til modtagere, der er skattepligtige i udlandet af de modtagne uddelinger. Manglende fradragsret rammer i dag en række medarbejderfonde mv. , hvor medarbejderen er skattepligtig til udlandet.

Opfordringen skal samtidigt ses i lyset af foreliggende høringsforslag til lov om ændring af lov om indkomstbeskatning af aktieselskaber m.v., aktieavancebeskatningsloven og forskellige andre love samt ophævelse af lov om investeringsfonds (Justering af erhvervsbeskatningen og tilpasning i forhold til EU-retten m.v.)

Med venlig hilsen / Best wishes

**Peter Rose Bjare**

Partner

Corporate Tax, Financial Services

**KPMG ACOR TAX**

Tuborg Havnevej 18

DK-2900 Hellerup, Copenhagen

Tel: +45 3945 1700

Mob: +45 3078 6733

[peter.bjare@kpmg.com](mailto:peter.bjare@kpmg.com)

[www.kpmgacor.dk](http://www.kpmgacor.dk)

*Nu streamer vi også vores nyheder. Se det seneste indslag på vores TaxTube [her](#)*

**KPMG Acor Tax – Leader in Tax Controversy and Dispute Resolution**

The International Tax Review have just published it's yearly "Tax Controversy Leaders", which lists all of the world's best tax controversy leaders for each jurisdiction. A total of 13 people from Denmark is mentioned in the newest edition, 3 of them being from KPMG Acor Tax – namely Peter Rose Bjare, Henrik Lund and Martin Nielsen.

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