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Emne: Overbeskatning af gældseftergivelser, der indeholder renter

Kære Morten Bødskov

c.c. Folketingets Skatteudvalg

I min vedlagte henvendelse til dig af 28. februar 2020, og omdelt til Folketingets Skatteudvalg (SAU Alm. del bilag 174), anmodede jeg dig om at bekræfte, at virksomheder, der opnår en gældseftergivelse både kan få deres rentefradrag beskåret og de samme renter beskattet som en kursgevinst, dvs. en form for dobbeltbeskatning af de samme renter.

Jeg anmodede dig samtidig om at oplyse baggrunden for denne dobbeltbeskatning.

Jeg har endnu ikke modtaget noget svar fra dig.

Min henvendelse til dig skete forud for, at Danmark blev lukket ned og iværksættelse af omfattende hjælpepakker til lukningstruede virksomheder.

Uanset de omfattende hjælpepakker kommer vi desværre til at se ud i nyt landskab af gældseftergivelser til virksomheder, der ikke er i stand til at betale deres gæld.

Spørgsmålet om, hvorvidt disse virksomheder risikerer at blive dobbeltbeskattet af gældseftergivelser, som indeholder renter, er derfor meget mere aktuell end nogen kunne forestille sig.

Jeg vil derfor gerne vide, om spørgsmålet har prioritet, og hvornår der kan forventes svar på spørgsmålet?

Med venlig hilsen / Kind regards

Peter Rose Bjare
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