

News, Events & Publications

Jana Fischer, LL.M.

Handbooks

- General editor, "2019 Handling Tax Disputes in Europe Handbook," 11th edition Baker McKenzie EMEA Tax, February 2019
- General editor, "[2018 Handling Tax Disputes in Europe Handbook](#)," 10th edition, Baker McKenzie EMEA Tax, February 2018
- Co-author (with Christoph Becker), "Baker McKenzie Tax Transactions Guide," EMEA, German chapter ed. 2015, ed. 2016, ed. 2017, ed. 2018
- Co-author (with Christoph Becker), "Baker McKenzie Inbound Guide," EMEA, German chapter, ed. 2014, ed. 2015, ed. 2016, ed. 2017, ed. 2018
- Contributor, "Baker McKenzie Post Acquisition Integration Handbook," ed. 2017
- Co-author, "Law-in-Context: Software tax characterization report Germany Update," Regular updates for Germany as of October 2016

Articles

- Co-author (with Ulrich Ransch) "VC-relevante Steuerthemen in der Rechtsprechung der Finanzgerichte," Drygala/Wächter, Venture Capital, Beteiligungsverträge und Unterkomplexitätsprobleme, 2018

Books

- Co-author (with Imke Gerdes), "Marc M. Levey, U.S. taxation of foreign controlled businesses," Warren, Gorham and Lamont, 2014, German chapter
- Co-author (with Michael Fammler, Markenlizenzvertrag, Beck Verlag), 3rd edition, 2014 Section „Steuern“

Client Alerts

- Co-author (with Christian Brodersen and Friederike Goering), "CJEU decision on section 50d(3) EStG – Is this the end of the German anti-treaty shopping rule?," January 2018
- Co-author (with Christian Brodersen and Friederike Goering), "EuGH-Entscheidung zu § 50d Abs. 3 EStG – Ende der deutschen Anti-Treaty-Shopping-Regelung?," January 2018

- Co-author (with Norbert Mückl, Christian Port and Friederike Goering), "Bundesfinanzhof bestätigt: Ertrag aus Forderungsverzicht bei ausländischer Immobiliengesellschaft nicht steuerbar," April 2017
- Co-author (with Norbert Mückl, Christian Port and Friederike Goering), "German Federal Fiscal Court confirms: Non-resident real estate company not subject to tax on gains from waiver of debt," April 2017
- Co-author (with Christoph Becker and Norbert Mückl), "Draft Bill Provides for Additional Exemption from the German Loss Cancellation Rules due to Share Transfers," September 2016
- Co-author (with Christoph Becker and Norbert Mückl), "Geplante Erweiterung der körperschaft- und gewerbsteuerlichen Verlust-verrechnung durch § 8d KStG-E," September 2016
- Co-author (with Christian Port), "Regional Tax Court: The conversion of a foreign currency loan to a loan with identical currency can trigger gain realization," July 2016
- Co-author (with Christian Port), "Gewinnrealisierung bei Umschuldung eines betrieblichen Fremdwährungsdarlehens," July 2016
- Co-author (with Christoph Becker, Stephan Behnes, Cristan Gerhold, Lars Haverkamp, Sonja Klein, Norbert Mückl, Christian Port and Stephan Schnorberger), "Ministry of Finance releases draft bill to implement the amendments to the EU Mutual Assistance Directive and further measures against base erosion and profit shiftings," June 2016
- Co-author (with Christoph Becker, Stephan Behnes, Cristan Gerhold, Lars Haverkamp, Sonja Klein, Norbert Mückl, Christian Port and Stephan Schnorberger), "Referentenentwurf: Gesetz zur Umsetzung der Änderungen der EU-Amtshilferichtlinie und von weiteren Maßnahmen gegen Gewinnkürzungen und -verlagerungen," June 2016
- Co-author (with Philipp Jost and Sonja Klein), "Non-application decree: German tax administration holds that CFC income from a foreign subsidiary is not exempt from German trade tax at the level of the German parent," February 2016
- Co-author (with Philipp Jost and Sonja Klein) "Nichtanwendungserlass: Passive Einkünfte einer ausländischen Tochtergesellschaft nach Auffassung der Finanzverwaltung nicht gewerbsteuerfrei," February 2016
- Co-author (with Philipp Jost), "Definitive Losses – Strengthening of the Member States," March 2015
- Co-author (with Philipp Jost), "Finale Verluste - Stärkung der Mitgliedstaaten," March 2015

Newsletter

- Co-author (with Friederike Goering), Baker McKenzie Kompass Beitrag "BMF schafft Klarheit in Sachen Anti-Treaty-Shopping-Regelung," Mai 2018
- Co-author (with Christian Brodersen and Friederike Goering), Baker McKenzie Kompass Beitrag "Ende der deutschen Anti-Treaty-Shopping-Regelung," März 2018
- Author, Baker McKenzie Kompass Beitrag "US-Steuerreform: BEAT in Kürze erklärt," März 2018
- Co-author (with Jochen Meyer-Burrow), Baker McKenzie EMEA Healthcare Newsletter "CJEU decision on VAT treatment of discounts granted to private health insurances," January 2018
- Co-author (with Christoph Becker), Baker McKenzie EMEA Tax Newsletter "New proposal for additional relief from the loss cancellation rules in a change of ownership," September 2016
- Co-author (with Christoph Becker, Stephan Behnes, Cristan Gerhold, Lars Haverkamp, Sonja Klein, Norbert Mückl, Christian Port and Stephan Schnorberger), Baker McKenzie EMEA Tax Newsletter "Tax changes in new draft bill will affect multinationals and cross-border taxation," July 2016
- Co-author (with Philipp Jost), Baker McKenzie EMEA Tax Newsletter "Exit taxation: Staggered recovery of tax on unrealised gains - ECJ 21.5.2015," July 2015
- Co-author, Baker McKenzie EMEA Tax Newsletter "Definitive Losses," March 2015
- Co-author (with Tino Duttiné), Baker McKenzie EMEA Tax Newsletter "Extended requirements for German partnership with foreign partners to serve as parent of tax group," December 2013
- Co-author (with Tino Duttiné), Baker McKenzie EMEA Tax Newsletter "Circular of the German Federal Ministry of Finance with regard to withholding tax relief entitlement of foreign companies (section 50d paragraph 3 German Income Tax Act)," December 2013
- Co-author (with Tino Duttiné), Baker McKenzie EMEA Tax Newsletter "Dividends paid to US S-corporation qualify for reduced treaty rate," March 2012