

ECJ Decides on German Rules Allowing for Waiver of Income Tax for Development Assistance Workers: *Finanzamt G* (Case C-15/22) (Direct Tax)

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On 7 September 2023, the Court of Justice of the European Union (ECJ) gave its decision in the case of *RF v Finanzamt G* ([Case C-15/22](#)) based on a number of grounds.

"On those grounds, the Court (Fifth Chamber) hereby rules:

Article 4(3) TEU in conjunction with Articles 208 and 210 TFEU must be interpreted as not precluding a national tax practice whereby there is no exemption from income tax for the salary earned by a worker assigned to an activity associated with public development aid where that activity is financed by a European Development Fund, whereas that exemption is granted where at least 75% of the financing for such an activity is provided by a ministry responsible for development cooperation or by a private development aid company belonging to the Member State concerned."

For a previous TNS regarding the case, see [ECJ Advocate General Opines That German Rules Allowing for Waiver of Income Tax for Development Assistance Workers Are Incompatible With EU Law \(Finanzamt G \(Case C-15/22\) \(Direct Tax\)\) – Details \(24 February 2023\)](#).

A more substantial report containing details of the ECJ's decision will be published in the ECJ Case Law collection in due course.