

# German Ministry of Finance Publishes Updated Guidance on Taxation of Employment Income Under Tax Treaties

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On 21 December 2023, the German Ministry of Finance published an updated version of the guidance on taxation of employment income under tax treaties in the form of an official letter dated 12 December 2023 (IV B 2-S 1300/21/10024:005). The updated version takes into account the recent developments at OECD level and domestic jurisprudence. The guidance, which can be found on the [website](#) of the Ministry of Finance (in German), replaces the current version in the form of the letter of 3 May 2018 and the guidance of 22 April 2020 with immediate effect.

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