

Federal Central Office establishes retribution of additional capital contribution for 2018 and 2019 distributions to German investors. Proceedings in Luxembourg still open.

Grevenmacher (Luxembourg) - In December 2018 and December 2020, Logwin AG submitted applications to the German Federal Central Tax Office in accordance with Section 27 (8) of the German Corporate Income Tax Act (applications for the qualification of a so-called retribution of additional capital contribution) for the 2018 and 2019 distributions. The Federal Central Tax Office has now determined the so-called retribution of additional capital contribution in accordance with the application in each case with notices dated March 30, 2021, received on April 07, 2021.

The Luxembourg tax authorities have not yet issued a ruling on similar applications in the Grand Duchy of Luxembourg for the 2019 and 2020 distributions.

If certain further legal requirements are met, the above-mentioned distributions in 2018 and 2019 can thus be exempted from German taxation for shareholders resident in Germany. Regarding a certificate that may be required for the German income tax return, affected shareholders can contact Logwin AG at <https://www.logwin-logistics.com/contact/contact-form.html>, quoting the keyword "retribution of additional capital contribution".

Logwin AG expressly points out that the above statements do not constitute tax advice for shareholders. In particular, the statements cannot take into account the individual situation of the individual shareholder. Shareholders are therefore advised to consult their respective tax advisors with regard to the individual tax consequences of the above proposals concerning the distributions. Only they are in a position to take appropriate account of the particular tax circumstances of the individual shareholder.

About Logwin AG

Logwin AG (Grevenmacher, Luxembourg) provides efficient logistics and transport solutions for its customers from industry and trade. In 2020, the group generated sales of EUR 1.1bn and currently employs about 4,200 staff. Logwin operates in all main markets worldwide and has around 190 locations on six continents. With its two business segments Solutions and Air + Ocean, Logwin AG is one of the leaders in the market.

Logwin AG is listed in the Prime Standard of the Deutsche Börse. The majority shareholder is DELTON Logistics S.à r.l., Grevenmacher, Luxembourg.

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