clear to trade

# eurex clearing *circular 150/16*

**Date:** 16 December 2016
**Recipients:** All Clearing Members of Eurex Clearing AG and Vendors
**Authorized by:** Thomas Laux

## Introduction of record date for German market

**Contact:** Clearing Operations, T +49-69-211-1 19 40, ccp@eurexclearing.com

| **Content may be most important for:** | **Attachments:** |
|---|---|
| ➲ All departments | none |

As of **1 January 2017**, the following changes in rules and regulations will become effective:

1. Amendment of the Stock Corporation Act in 2016 ("Aktienrechtsnovelle"), amending § 58 section 4 of the Stock Corporation Act (Aktiengesetz, AktG)
2. Amendment of § 44 of the German Income Tax Act ("Einkommensteuergesetz", ESTG)

The changes lead to the introduction of a record date for income and non-income events in Germany.

As a consequence, corporate actions for German instruments and related market claims will be processed accordingly using record date as entitlement date.

The change will not impact Clearing Members' reporting. No action is required on Clearing Members' side.

If you have any questions or require further information, please contact Clearing Operations at tel. +49-69-211-1 19 40 or e-mail ccp@eurexclearing.com.

eurex clearing

Eurex Clearing AG
Mergenthalerallee 61
65760 Eschborn
Mailing address:
60485 Frankfurt/Main
Germany

T +49-69-211-1 17 00
F +49-69-211-1 17 01
memberservices@
eurexclearing.com
Internet:
www.eurexclearing.com

Chairman of the
Supervisory Board:
Hugo Bänziger

Executive Board:
Erik Tim Müller (CEO),
Heike Eckert (Deputy CEO),
Matthias Graulich,
Thomas Laux,
Manfred Matusza

Aktiengesellschaft mit
Sitz in Frankfurt/Main
HRB Nr. 44828
USt-IdNr. DE194821553
Amtsgericht
Frankfurt/Main