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By PwC Deutschland | 05. Januar 2012

Tax & Legal News - Issue 1, January 2012

Includes: PwC Reports, Official Pronouncements, Supreme Tax Court Cases, From Europe and From PwC

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Issue 1, 2012

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This edition includes:

PwC Reports

Tax changes for 2012

Bank levy double tax treaty with the UK

Double tax treaty with Liechtenstein

Official Pronouncements

Agreement with UK on redundancy payments

Minimum tax – payment suspension

No provision for set off of excess receipts against future income

Finance ministry refuses foreign parent of Organschaft

Only one regular place of work with same employer

2011 export documentation rules can be followed first quarter 2012

Debts automatically bad on opening insolvency proceedings

Supreme Tax Court Cases

Vehicle lessor to provide for planned loss on sale

Compulsory product registration costs incurred on date of application

Declining rate loan interest to be spread over term of the loan

Private equity fund earns trading income

Marketable securities to be written down to year-end rate

Write-down of units held in investment funds

EU royalty payments to be taxed net

Organisational integration of VAT group must be enforceable by parent

Intra-community supply, even if pick-up agent conceals prior resale

No VAT exemption for fraudulent intra-community supply

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VAT on building with solar generator deductible on notional turnover

Cinema snacks taxed at reduced rate of VAT

No exemption for danger or readiness money for essential services

Only partial foreign tax credit on repeated gifts

From Europe

Parent/Subsidiary Directive recast

Germany’s dividend withholding tax hinders free movement of capital

Dutch exit tax excessively burdensome

VAT-free business transfer despite only short-term lease of premises

Sale of bad debts without recourse not a provision of services

Aviation fuel duty exemtion only for aircraft used to provide services

Court of Auditors can insist on auditing a nation’s VAT systems

From PwC

Breaking news

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