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By PwC Deutschland | 12. Juni 2012

Tax & Legal News - Issue 2, June 2012

In this issue: Pwc Reports, Official Pronouncements, Supreme Tax Court Cases, From Europe and From PwC

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This edition includes:

PwC Reports

Annual Tax Bill 2013

New double tax treaty with the Netherlands and Luxembourg

Swiss treaty enactment procedure starts

Tax Amendment Act

Official Pronouncements

US treaty pension funds include those legally held by others

Valuation of Greek bonds

Investment write-down in 2001 to be allowed

Sale of shares as sale of business

All land valuations and land tax assessments to be provisional

Supreme Tax Court Cases

Foreign corporate shareholder has claim on refund of dividend withholding tax

No treaty override if foreign state waives right to tax

Constitutional Court to rule on treaty override

Capital gains from foreign holdings include exchange gains and losses

Loss carry-forward transfer only if loss maker still owned at date of transfer

Court doubts on interest limitation to third party lenders with recourse to shareholders

Subordinated debt repayable only out of future profits not generally a liability

Acquired obligation to be taken up as debt

Only days of actual presence to be included in 183-day test

Supreme Tax Court doubts on 1999/2000 "significant holding"

Hotel entertainment in own restaurant subject to general restriction

Interest on tax overpayments taxable income of corporations

Retroactive taxation of interest on refunds of non-deductible taxes unconstitutional?

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Trade tax restriction on interest deductibility upheld

Fixed monthly wage supplements not tax-free

Sale of bad debts without recourse not a provision of services

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

No input tax deduction on share disposal

Hotel voucher subject to VAT as prepayment

Party service subject to full rate VAT

From Europe

Tax offices do not have to coordinate application of VAT rules

Freedom of establishment excludes free movement of capital?

Portfolio management services chargeable to VAT?

From PwC

Breaking news

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