

By PwC Deutschland | 01. November 2012

# Tax & Legal News - Issue 3, November 2012

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

**This edition includes:**

**PwC Reports**

Model treaty on information exchange

**Official Pronouncements**

German/Austrian civil service widow(er)s' pensions

Dutch civil service pensions taxable in Holland

No write-down to market value of fixed-interest bonds held as current assets

Inventor's premium to ex-employee taxable as royalty

Employee withholding tax 2013

VAT-free sale of business even if lease of premises terminable at will

VAT on waste disposal

Prepaid telephone cards are telecommunications services

No specific authentication of electronic invoice

Tax informers

**Supreme Tax Court Cases**

Royalty withholding tax on net income of EU creditor

No withholding tax on payment to Austrian agency for broadcasting rights

Brazilian interest on share capital is dividend in Germany

Foreign motor racing team taxable on receipts from German sponsors

Swiss social security pension premiums not deductible in Germany

Revised sales price calculation not retrospective event

Provision for future tax audit support

No deduction for ship charter for customer entertaining

No abuse in sale of worthless debt to new shareholder

No provision for unredeemed rebate tokens to customers

Concession cannot be withdrawn on audit

Full income tax deduction for shareholder loan write-off

Place of work must be business facility of employer

Sale of partnership share subject to trade tax if coincidental with merger

Recultivation costs not rent for trade tax

Factoring is not a loan

VAT on travel agency discount

Aviation spirit not duty-free

Inheritance tax liability unaffected by foreign legal basis for the transfer

No refusal of Eighth Directive refund to businesses without local turnover

June 30 deadline for VAT refund claims upheld

VAT ID No. of customer not indispensable for exempt intra-community supply

Portfolio management services not exempt as banking

Building work as a service?

### **From Europe**

Freedom of establishment can override free movement of capital

Corporate exit tax hinders freedom of establishment

### **From PwC**

Guide to Doing Business and Investing in Germany – July 2012

Breaking news

### **Issue 3 2012**

### **Schlagwörter**

Steuern / Tax