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By PwC Deutschland | 23. Januar 2013

Tax & Legal News – Issue 1, January 2013

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

https://blogs.pwc.de/de/german-tax-and-legal-news/article/229320/

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PwC Reports

Statutory amendments for 2013

Retrospective application of tax changes

Official Pronouncements

Digitisation of employee withholding tax to go ahead

VAT on machine repairs

Medicine rebates to state system health funds reduce turnover for VAT

No VAT on sponsorships

Probationary period before granting owner/managers pension promises

Tax on wages of German resident aircrew flying for British and Irish airlines

Supreme Tax Court Cases

No transfer pricing adjustment for breaches of formality

No write-down of interest-free loan asset

5% dividend expense disallowance restricts freedom of establishment only

“Minimum taxation” constitutional

Phone call deduction for employees on tour

Staff sales benefit to be based on local net retail price

Bank investment management for EU-resident private clients subject to VAT

From Europe

No foreign tax credit method if domestic income exempt and corporation tax regularly below nominal rate; freedom of establishment vs. capital movement

Dividend withholding tax not disadvantage for foreign pension fund

Builders’ reverse charge applies to all construction work

Input tax split not necessarily by turnover

Houseboat at a permanent mooring can be immovable property

Health care VAT exemption may not be arbitrary

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Breaking news

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