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By PwC Deutschland | 18. Dezember 2013

Regular place of work not affected by renewed secondment

The Supreme Tax Court has held that the renewal of an employee's secondment does not automatically turn the place of secondment into his regular place of work.

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An employee may charge or deduct some of the expenses incurred on business travel as incurred and others at basically adequate flat rates. The cost of getting to work by car is deductible as a cost of earning income at half the rate allowed for business travel. The distinction when travelling between separate locations of the employer is based on the employee's regular place of work, that is, the location to which he is permanently assigned. The Supreme Tax Court has now held that a secondment of one year to a different location does not make that new location the regular place of work of the employee, provided the intention is that he return to his original workplace at the end of the assignment. The thinking is that an employee travelling to and from his regular place of work can reduce his costs by car sharing and other measures not open to someone on only temporary secondment. The court has also held that successive renewals of the secondment – for a further year in each case – do not, as such, change this appreciation. The important point is the expectation at the time of agreeing the secondment.

For 2014, the business and the employee travelling expense rules have been revised, so this judgment will not, in most cases, be a guide to the future.

Supreme Tax Court judgment VI R 51/12 of September 24, 2013 published on December 18

Schlagwörter

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