

By PwC Deutschland | 12. März 2014

Tax & Legal News – Issue 2, March 2014

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

PwC Reports

- OECD publishes new standard on automatic information exchange

Official Pronouncements

- Employer contributions to social security schemes in other member states tax-free benefit
- VAT on motor vehicle leasing
- VAT on services for wind farms
- VAT on travel agents' charges to airlines
- Input tax from fraudulent supplier
- Impairment of value of assets
- Decree on private use of electric-powered company cars

Supreme Tax Court Cases

- No deduction for EC fine for cartel offence
- Fine payment for employee is taxable benefit
- No treaty override for German-resident aircrew of Irish airline
- Interest on tax refunds taxable
- Loss on sale of variable interest bond can only be offset against capital gains
- Shortest distance to work independent of road type
- No liability for tax on benefits granted privately
- No insurance tax for warranty risks on construction work abroad insured within EU/EEA
- Project consideration in a public/private partnership split for VAT between interest and principal
- Partnerships to join VAT groups?
- No damages for excessive court delay leading to favourable result

From Europe

- German rule on taxation of hidden reserves on contribution of business for shares upheld
- SME definition not purely formal
- Lower tax/VAT rate only justified if noticeable difference in the service
- No deduction from travel agent's turnover for discounts given to travelers
- Exclusion of domestic sub-subsidiaries from tax group conflicts with freedom of establishment?

From PwC

- Doing Business and Investing in Germany
- Breaking news
- BEPS – The state of play

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Schlagwörter

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