

By PwC Deutschland | 21. Mai 2014

Tax & Legal News – Issue 3, May 2014

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

Official Pronouncements

- Organisational integration of a VAT group
- Reverse charges in the building trade

Supreme Tax Court Cases

- Final PE loss abroad offset at home
- Old “thin cap” rule breaches non-discrimination clause of double tax treaty
- Interest limitation unconstitutional?
- Group tax considerations not good cause for breaking local tax group agreement
- Application for tonnage tax from year of first voyage
- Tonnage tax option does not exclude partner’s earnings prior to commissioning
- No refund of electric power tax on customer bad debt
- No constitutional doubt on trade tax charge on companies
- Provision for insurance agent’s future policy costs at conservative estimate
- Foreign tax credit to reflect personal allowances
- “Stay away” days of hospital staff commuters to Switzerland
- Shares sold to be specifically identified by serial numbers
- Charitable donations in other EEA countries only deductible if all German formalities are observed
- Building trade reverse charge only on inputs for building outputs
- No input tax deduction on employer’s canteen subsidy
- Tour operators’ margin taxation also for business customers
- Tour operator as show organiser if he purchases entire theatre capacity

From Europe

- European Council resolves automatic information exchange
- Capital transfer tax not precluded by Sixth Directive
- Energy tax on unlisted products by reference to nearest substitute by use or properties
- No input tax deduction on acquisition of intangibles to be placed at disposal of partnership
- Hospital pharmacy sales exempt from VAT if inseparable from medical treatment
- All fixed fuel tanks in commercial vehicles to be privileged as originals?
- Reduced rate VAT on e-books up to national court?

From PwC

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