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By PwC Deutschland | 23. September 2014

Tax & Legal News – Issue 4, September 2014

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/229555/

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PwC Reports

OECD interim report on BEPS

Proposed tax amending bill

Rules on tax evaders coming forward to be tightened

Official Pronouncements

Expense deduction from royalty income paid abroad only if expense exclusively benefits licensee

Asset write-downs for impairment of value

Foreign investment fund privilege extended

Driver as benefit in kind

Mobile phone sales reverse charge applies to any mobile device with a SIM card slot

VAT on sponsoring contributions

Supreme Tax Court Cases

DTT France – compensation for loss of employment taxable in state of employment

Accommodation and commuting costs abroad as travelling expenses

No deduction for preparatory costs of failed foreign PE

No write-off of amount due from equity investment

Tax-free gains on sale of shares are net of direct costs of sale

Subsequent sales price adjustments affect tax-free income in year of sale

Loss offset deferral unconstitutional?

No provision for costs of voluntary audit

Pre-tonnage tax gains fully chargeable to trade tax

Write-off of worthless loan to employer as expense of earning income

Benefit from employee shares to be measured on contract date

60% of liquidation loss deductible by natural person significant investor

Insurance premium rebates not employment income if also available to employees of other companies

Pension promise to owner/manager hidden distribution

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No tax deduction on confiscation of gains from corrupt dealing, unless tax effect had not been taken into account

Sale of mining right as sale of real estate

Employee withholding tax – tax office opinion not obviously wrong

No change from lump sum to mileage log company car benefit during year

No increase in the allowance for travelling to work for unusual repairs to car

Shared workspace can lead to home office deduction

No VAT return for German branch without taxable turnover

Waiver of VAT exemption on property rentals can be by room

Country agent not free of VAT

Division of input tax on dual-use buildings

Hotel meals in a package are ancillary to the accommodation

Travel agent’s discount does not reduce his taxable commission receipts

Inputs for dual-use buildings generally in output ratio

Airline snacks subject to VAT

Energy tax rebate for aircraft not dependent upon official registration as airline

From Europe

Tax groups not broken by foreign parent or intermediate holding

Duty on smuggled goods due from any holder

Notarial fees may not be charged for the state on change in legal form

Leasing revenue of bank in VAT fraction to include interest portion only

Higher inheritance tax allowances for residents also for EU taxpayers

Standard fuel tank of vehicle may be fitted other than by manufacturer

Reduced VAT rate for books not necessarily applicable to e-books

Differing forms of double tax relief not restriction on free movement of capital

From PwC

Breaking news

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Issue 4 2014

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