

By PwC Deutschland | 22. Januar 2015

# Tax & Legal News - Issue 1, January 2015

**In this issue: PwC Reports, Official Pronouncements, Supreme Tax Court Cases, From Europe and From PwC - The topics of this issue also include a summary of the tax amendments 2015 and the ruling of the Constitutional Court on the Inheritance Tax Act as being in part unconstitutional**

## **PwC Reports**

Tax amendments 2015 finalised

Inheritance and gift tax in part unconstitutional

## **Official Pronouncements**

Returnable containers and transport packaging

Discounts for employees from third parties

## **Supreme Tax Court Cases**

Income adjustment for interest-free loan to foreign subsidiary

Treaty override unconstitutional?

Demolition provision accumulates straight-line over entire period

Merger loss of life assurance company partially deductible

No trade tax "Organschaft" privilege for interest paid to foreign subsidiary

Trade tax rental disallowance constitutional

No forgiveness of interest despite compensating income adjustment abroad

Future obligation not chargeable to real estate transfer tax

Schematic sale and return of securities cum and ex div fails

Smoke extractor not part of building

Minicabs cannot claim reduced rate VAT for taxis

## **From Europe**

Arbitrary tax on "non-transparent" investment funds rejected

Pension payment for early inheritance deductible for non-resident?

## **From PwC**

Breaking News

## **Issue 1 2015**

## **Schlagwörter**

Steuern / Tax