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By PwC Deutschland | 22. Januar 2015

Tax & Legal News - Issue 1, January 2015

In this issue: PwC Reports, Official Pronouncments, 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

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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

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