

By PwC Deutschland | 26. März 2015

Tax & Legal News – Issue 2, March 2015

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

Official Pronouncements

- Finance ministry interprets ECJ ruling on “non-transparent” investment funds restrictively
- No VAT adjustment for agent's discount

Supreme Tax Court Cases

- No refusal of related-party loan write-down for lack of security
- No requalification of share capital repayment to dividend if nature of transaction clear
- Dividend to controlling shareholder taxable on resolution
- Foreign employment income of German resident taxable in Germany if work done in third country
- Employee relief fund surplus based on total obligations
- No trade tax disallowance of expenses of earning tax-free dividends within an Organschaft
- Sole shareholder for RETT despite own shares held by company
- Foreign business may recover input tax through VAT return if sales were incorrectly invoiced with VAT

From Europe

- Parent/Subsidiary Directive tightened
- No requirement to group relief foreign losses brought forward
- Annuity paid for business deductible by non-resident
- No reduced rate of VAT on e-books
- Nursing staff employment agency charges VAT-able
- No objection to 10 year tax deferral on transfer of assets abroad?
- Option for non-resident to be taxed as a resident for only part of a year?
- Used car warranty by third party an insurance?
- VAT-free oil for high seas shipping even if billed to intermediary?

From PwC

- Breaking News

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Schlagwörter

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