

By PwC Deutschland | 16. September 2015

# Tax & Legal News – Issue 5, September 2015

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

## Official Pronouncements

- Comprehensive car insurance for employees
- VAT on asset leasing
- Non-typical silent partnership excludes company from Organschaft

## Supreme Tax Court Cases

- Arm's length related-party loan interest to include risk uplift
- Foreign tax credit rather than exemption does not offend against the constitution
- No unilateral treaty override confirmed
- Commodity warrants are not investments
- No use of electronic data collected by tax auditors against other taxpayers
- VAT-free intra-community supply must be supported by required documentation

## From Europe

- Full expense deduction for tax group members also for foreign subsidiaries
- No EU objection to German tax rules on EU branch losses?

## From PwC

- Breaking news

## Issue 5 2015

## Schlagwörter

commodity warrant, foreign tax credit, non-typical silent partnership, related-party loan, tax group