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# Tax & Legal News – Issue 7, December 2015

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

**Official Pronouncements** FATCA regulations finalised

Tax information exchange agreements

Purchase of doubtful debts VAT-free

VAT-free sales with interrupted delivery

Full input tax deduction on VAT-free sales to NATO forces

**Supreme Tax Court Cases** Development aid secondees to Indonesia taxable in Germany

Foreign business VAT refund claim form must be complete

No VAT avoidance through clash of concept in mail order business

**From Europe** Tax transparency with Liechtenstein

ECJ confirms German extended limited tax liability

Tax information obligation on foreign bank branches justified in overriding interest of fair taxation?

Input tax on dual use expenses to be split by turnover unless otherwise prescribed for specific circumstances?

**From PwC** Breaking news

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**Schlagwörter**

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