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Tax & Legal News – Issue 1, January 2016

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

https://blogs.pwc.de/de/german-tax-and-legal-news/article/229680/

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Official Pronouncements

Selling costs of realising partially taxable capital gains to be deducted from taxable portion

Temporary vehicle insurance cover from agent VAT-free

Supreme Tax Court Cases

No deduction for knock-out option losses

Consideration in kind valued on day of contract fulfilment

Tax office answer to a query binding for the assessment unless the converse is apparent

Interest on overpayments in breach of community law to run from date of payment

Deduction for French social security contributions referred to ECJ

From Europe

Foreign branch loss recapture provision confirmed

No automatic charge to import VAT for customs irregularity?

No ban on tax consultancy services from abroad without taking qualifications into account

From PwC

Breaking news

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Schlagwörter

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