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By PwC Deutschland | 23. Februar 2016

Tax & Legal News - Issue 2, February 2016

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

https://blogs.pwc.de/de/german-tax-and-legal-news/article/229690/

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PwC Reports

- Treaty override constitutional

Official Pronouncements

- Investment income withholding tax update
- Foreign businesses may not recover VAT on exports or intra-community supplies of goods

Supreme Tax Court Cases

- Interest limitation unconstitutional?
- Reconstruction balance sheet may include newly capitalised intangibles
- Home office must be a separate room
- No reduced rate VAT on online library service

From Europe

- Loss forfeiture exemption for troubled businesses rejected
- Seepage of bonded goods in transport dutiable
- Formal invoicing errors may be corrected retroactively?

From PwC

- Breaking News

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