

By PwC Deutschland | 12. Juli 2016

# Tax & Legal News – Issue 5, July 2016

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

## Supreme Tax Court Cases

- ECJ to clarify invoice requirements for deduction of input VAT
- LLP partners to be taxed where they practise
- Ship charter trade tax privilege only if charterer mans ship himself
- No de minimis exclusion for negative interest deduction for trade tax
- No royalty charge for assumption of group name by subsidiary
- VAT rate for providing parking space separate from hotel accommodation

## From Europe

- No extension of inheritance tax privilege for repeated transfers to transfers taxable abroad
- Commission clarifies scope of EU State aid rules to facilitate public investment

## From PwC

- Breaking News

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## Schlagwörter

inheritance tax privilege, invoice requirements, negative interest deduction