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Tax & Legal News – Issue 6, September 2016

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

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Official Pronouncements

- Further relief from curtailment of loss utilization planned
- Negotiations on Inheritance Tax Reform 2016 adjourned
- Constitutional Court refuses case on non-deductibility of trade tax for companies

Supreme Tax Court Cases

- Electronically supplied services for VAT purposes: the provision of a database in the internet
- No deduction of foreign withholding tax in case of abuse
- Subject-to-tax clause – Section 50d (8) ITA in the case of double tax residence
- Negative Goodwill in the case of contribution
- Sale-and-lease back not rental but other service subject to VAT

From Europe

- Higher tax-free allowance also for non-resident beneficiaries

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Schlagwörter

Sale and Leaseback, VAT, subject to tax