

By PwC Deutschland | 08. Februar 2017

Tax & Legal News – Issue 1, February 2017

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

PwC Reports Amendment of tax loss utilisation rules for corporations

German Government adopts bill to combat tax avoidance

Restriction of tax relief on royalty payments: draft bill released as part of the efforts to combat harmful tax practices

Bundesrat gives its assent to the packet of measures against profit reduction and profit shifting

Official Pronouncements Administration publishes regulations on branch profits

Supreme Tax Court Tax exempt assumption of liabilities

No trade tax addback for rent paid to foreign trade fair companies

10 percent threshold for input VAT deduction for private use only

Depreciation of wind turbines not before transfer of risk

No extension of inheritance tax privilege for repeated transfers to transfers taxable abroad

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