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By PwC Deutschland | 21. Juni 2017

Tax & Legal News – Issue 3, June 2017

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PwC Reports

Real estate transfer tax exemption on conversions illegal state aid?

Curtailment of loss relief for companies in part unconstitutional

Multilateral Convention to counter aggressive tax avoidance arrangements has been signed

Bundesrat approves the legislation to combat tax avoidance

Bundesrat approves legislation introducing restrictions on the deduction of royalty payments

EU Council to adopt ATAD II Directive on hybrid mismatches

OECD publishes International VAT/GST Guidelines

Official Pronouncements

Tax administration issues guidelines on use of group name

Supreme Tax Court Cases and From Europe

No deduction of final branch losses following EU law

Preemptive warnings to competitors subject to VAT

VAT exempt assumption of a liability

Participation certificates: Interest or profit sharing under Austrian treaty?

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