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By PwC Deutschland | 19. Oktober 2017

Tax & Legal News - Issue 4, October 2017

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

https://blogs.pwc.de/de/german-tax-and-legal-news/article/229804/

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From PwC

Forfeiture of Loss relief: further referral to Constitutional Court

Trade tax on profits from disposal of partnership interest unconstitutional?

European Commission proposes far-reaching reform of the EU VAT system

Bundesrat reacts positively to exchange of information for tax-saving schemes

Automatic exchange of financial account information has commenced

Transparency Register: registration obligations from 1 October 2017

New US tax reform framework released

Official Pronouncements

VAT grouping and input VAT deduction for holding companies

Country-by-Country Reports: German Ministry of Finance releases circular

Tax Court Cases

5-year tax deferral on transfer of roll-over relief provision also applied retroactively

German exclusion from withholding tax relief in conflict with EU law?

Imputed VAT taxation and margin-scheme taxation before ECJ

No pro-rata reduction of tax-free allowance for non-resident beneficiaries

From Europe

Profit participation rights at fixed rate is interest under German-Austrian tax treaty

Disallowance of discount on delivery of pharmaceuticals in breach of EU VAT law?

ECJ to clarify invoice requirements for deduction of input VAT

Refusal to deduct French social security contributions not compatible with EU law

Issue 4 2017

Schlagwörter

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