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By PwC Deutschland | 07. Februar 2018

Tax & Legal News – Issue 2, February 2018

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Official Pronouncements

Crowdfunding: treatment of donations

Investment funds: Lending or repo transactions over stock may jeopardise tax benefits

Tax Court Cases

RETT-Blocker: Indirect unification of shares through an intermediary partnership

Gift Tax: Benefit provided to person related to a shareholder

German taxation of dividends paid to Canadian pension fund in conflict with EU law?

From Europe

ECJ: Social security payments by EU residents in third countries

Referral to ECJ: refusal of the deduction of input tax on a payment on account where the supply does not take place

ECJ – Opinion of Advocate General: losses of non-resident permanent establishment

Exemption of loss forfeiture for troubled businesses illicit state aid?

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Crowdfunding, RETT-Blocker, Social security payments, pension fund