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Tax & Legal News April, 2018

The April edition includes news on two decisions of the German Constitutional Court, on the EU finance ministers' agreement on rules of mandatory disclosure for intermediaries and the European Commission's proposal on new rules for the taxation of the digital economy.

PwC Reports

- German Constitutional Court rulings on property valuations for real estate tax and on trade tax

Official Pronouncements

- Automatic exchange of financial accounts information to 30 September 2018: preliminary list of participating countries

Tax Court Cases

- International private law also to be observed in tax law
- Write-up of shares in GmbH not part of tax-neutral profit transfer

From Europe

- European Court of Justice: customs values and the recognition of transfer pricing adjustments
- Compatibility of Dutch group taxation regime with EU fundamental freedom of establishment
- AG Opinion on the compatibility of German Trade Tax exemption with EU law
- European Commission proposes new rules on the taxation of the digital economy
- EU finance ministers agree on mandatory disclosure for intermediaries (DAC6)
- Commission launches compliance check to assess VAT-refunds in all Member States

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Schlagwörter

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