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Tax & Legal News - Issue 5, December, 2018

With news from the finance ministry, tax court cases and from Europe.

Official Pronouncements

Passage of Finance Act 2018

Draft bill - Brexit Ancillary Regulations

FACTA – Automatic exchange of financial information

Tax Court Cases

Trade Tax add-backs not unconstitutional

Excessive drawings: Ministry of Finance circular amended to reflect Supreme Tax Court judgement of 14 March 2018

From Europe

European Court of Justice: EU law compatibility of German trade tax exemption for third country dividends

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Schlagwörter

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