

By PwC Deutschland | 18. Februar 2019

# Tax & Legal News: Issue 1 February 2019

**Our first Newsletter for 2019, including news about the tax authorities' circular on VAT for operators of an electronic market place, and court decisions on the RETT exemption and the deduction of final branch losses**

## Official Pronouncements

- Tax authorities' circular on VAT liability of operators of an electronic market place

## Tax Court Cases

- Deduction of final branch losses – a change of track?
- Trade tax: Dividend income exemption in case of double residence
- Double tax treaties: recognition of losses from a Belgian permanent establishment

## From Europe

- European Court of Justice: RETT exemption on conversions not illegal State Aid

## News in brief

### Issue 1 2019

## Schlagwörter

Steuern / Tax