

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

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Schlagwörter

Steuern / Tax