

By PwC Deutschland | 09. April 2019

# Tax & Legal News: Issue 2 - April 2019

**Issue 2 of our Newsletter for 2019, including news about the Ministry of Finance draft discussion document for the promotion of R&D, a Supreme Tax Court decision on non-deductible deemed business expenses in relation to merger profits within a tax group, and an ECJ decision about passive income attribution from controlled companies resident in third countries**

## Official Pronouncements

- Draft discussion document for the promotion of R&D

## Tax Court Cases

- Non-deductible deemed business expenses not to be derived from merger profits within a tax group
- Unlimited tax liability with dual residency
- Düsseldorf Tax Court: Issue of shares as part of corporate action (spin-off) not taxable distribution-in-kind

## From Europe

- European Court of Justice:

## News in brief

### Tax Legal News Issue 2 2019 April

## Schlagwörter

Steuern / Tax