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# Newsflash: Supreme Tax Court changes its case law regarding the blocking effect of Art. 9 (1) of the OECD Model Tax Convention

**According to the Supreme Tax Court in its ruling of 27 February 2019, published on 15 May 2019, and contrary to its previous case law, Article 9 (1) of the OECD Model Tax Convention, does not prohibit an income adjustment under domestic transfer pricing rules, where the write-off of an unsecured group loan is not recognised as a deduction from taxable profits.**

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**Schlagwörter**

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