Downloaded from Blogs on 02.11.2026 03:06h

By PwC Deutschland | 17. Mai 2019

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.

Downloaded from Blogs on 02.11.2026 03:06h

tax_legal_newsflash_Mai 2019

Schlagwörter

Steuern / Tax