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By PwC Deutschland | 03. Juni 2019

Tax & Legal News - Issue 3, June 2019

Issue 3 of our Newsletter for 2019, including news about the Research & Development Subsidy Bill, the Finance Bill 2019 and the Supreme Tax Court decision in relation to the impact of Article 9 (1) of the OECD Model Tax Convention on transfer pricing income adjustments.

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This issue includes news on:

Official Pronouncements

- R&D Subsidy Bill.
- Draft Finance Bill 2019: Bill for the Further Tax Stimulation of Electric Mobility and on the Amendment of Further Tax Regulations.
- Draft Finance Bill 2019: proposed changes to the real estate transfer tax regulations in the case of so-called shares deals.

Tax Court Cases

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

From Europe

- VAT refund: One-month period for submission of additional information not a deadline

News in brief

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