

By PwC Deutschland | 20. Dezember 2019

# Tax & Legal News - December 2019

**Our December 2019 Newsletter includes news about forthcoming legislation and news from the Supreme Tax Court.**

## **Official Pronouncements**

- *Bundestag adopts Act for Mandatory Reporting of Cross-Border Tax Planning Arrangements*
- *Ministry of Finance draft bill for the implementation of the Anti-Tax Avoidance Directive (ATAD Implementation Act)*

## **Tax Court Cases**

- *Inheritance Tax: spousal residence exemption*
- *VAT-free sale of endowment policies on the secondary endowment policy market.*

## **News in Brief**

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## **Schlagwörter**

Steuern / Tax