Downloaded from Blogs on 22.02.2026 16:14

By PwC Deutschland | 21.03.2013

Tax & Legal News – Issue 2, February 2013

In this issue: PwC Reports, Official Pronouncments, Supreme Tax Court Cases, From Europe and From PwC

https://blogs.pwc.de/en/german-tax-and-legal-news/article/229347/

Downloaded from Blogs on 22.02.2026 16:14

PwC Reports

Corporation tax on portfolio dividends

Official Pronouncements

Provision for future tax audit costs

Valuation of emission certificates for pollutants

Organisational integration for VAT groups newly defined

Supreme Tax Court Cases

Provision for record retention costs can include interest

No tax on off-balance sheet intangibles on change to tonnage tax

Informal closedown of employee relief fund revokes tax exemption of previous years

Stock option benefit realised on disposal

Company car benefit – 1% rule confirmed

Theft from employer is not employment income

Job-ticket benefit taxable on option exercise

Upper limit for tax-free employee functions confirmed for the moment

Payment for non-compete clause can be VAT-free as part of the sale of a business

Equipment given away to sell supplies not a sample

From Europe

Financial transactions tax

Maximum foreign tax credit should not be reduced by domestic allowances

Foreign assignment tax incentive for employers in other member states

EU/Swiss agreement – country of income must grant full allowances to non-resident

Criminal proceedings for evasion not excluded by previous administrative penalty

Investment consultancy to retail investment fund free of VAT

Management charges to employer pension funds not free of VAT

Input tax on defence costs of managers on criminal charges not deductible

Downloaded from Blogs on 22.02.2026 16:14

Pre-accession relief rule applicable until Commission rules otherwise?

From PwC

Breaking news

Corporate Tax Burdens in Europe

Issue 2 2013

Keywords

emission certificates, financial transactions tax, stock options