Downloaded from Blogs on 13.11.2026 10:55

By PwC Deutschland | 03 June 2015

Tax & Legal News – Issue 3, June 2015

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

Downloaded from Blogs on 13.11.2026 10:55

PwC Reports

- Constitutional Court refuses case against double charge to income and inheritance tax on interest claims

Official Pronouncements

- LIFO – open questions clarified
- Bank interest
- VAT invoiced in error can be settled with that on main supply
- Land – taxable value notifications provisional

Supreme Tax Court Cases

- No foreign passive income attribution for trade tax
- Minimum taxation not a reason for provisional assessment
- Hedging gain not taxable with main transaction
- Capital gain holding period runs to date of binding agreement to sell
- EEA donations must be supported
- No spread of tax-free employee share benefit over all employees
- Internet trade in pharmaceuticals: no deduction for payments to health fund customers
- Mail order attempt to avoid VAT fails

From Europe

- Roll-over relief provision infringes EU freedom of establishment
- 10-year tax deferral on gain on transfer of assets to other member state not disproportionate
- Estimated taxation on deemed income from non-transparent third country investment funds upheld
- Continued German tax liability under DTT does not conflict with Swiss free movement agreement?
- Partnerships to be eligible for VAT groups?

From PwC

- Guide to Doing Business and Investing in Germany

Issue 3 2015

Downloaded from Blogs on 13.11.2026 10:55

Keywords

Hedging gain, inheritance tax, roll-over relief provision, tax deferral