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Tax & Legal News – Issue 5, September 2015

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

https://blogs.pwc.de/en/german-tax-and-legal-news/article/229645/

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Official Pronouncements

- Comprehensive car insurance for employees
- VAT on asset leasing
- Non-typical silent partnership excludes company from Organschaft

Supreme Tax Court Cases

- Arm's length related-party loan interest to include risk uplift
- Foreign tax credit rather than exemption does not offend against the constitution
- No unilateral treaty override confirmed
- Commodity warrants are not investments
- No use of electronic data collected by tax auditors against other taxpayers
- VAT-free intra-community supply must be supported by required documentation

From Europe

- Full expense deduction for tax group members also for foreign subsidiaries
- No EU objection to German tax rules on EU branch losses?

From PwC

- Breaking news

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Keywords

commodity warrant, foreign tax credit, non-typical silent partnership, related-party loan, tax group