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Tax & Legal News – Issue 6, October 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/229657/

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Official Pronouncements

- Correction of VAT overcharge only after repayment
- Staff parties

Supreme Tax Court Cases

- Post-dissolution profits and losses from foreign P.E. attributable to foreign country
- Compensation for loss of office taxable in Switzerland despite mutual agreement to contrary
- Bribes taxable as other income
- Local tourism taxes constitutional
- Ruling fee based on immediate tax effect

From Europe

- CCCTB revisited – have your say
- European Council agrees on automatic information exchange on tax rulings
- Dealing in “bitcoin” exempt from VAT as a currency exchange
- German restrictions on tax consultancy excessive?

From PwC

- Breaking news

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Keywords

CCCTB, bribes, staff parties, tourism tax