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Tax & Legal News – Issue 6, October 2015

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Official Pronouncements

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- Staff parties

Supreme Tax Court Cases

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- 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

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- 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?

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Keywords

CCCTB, bribes, staff parties, tourism tax