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Tax & Legal News – Issue 5, July 2016

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Supreme Tax Court Cases

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- LLP partners to be taxed where they practise
- Ship charter trade tax privilege only if charterer mans ship himself
- No de minimis exclusion for negative interest deduction for trade tax
- No royalty charge for assumption of group name by subsidiary
- VAT rate for providing parking space separate from hotel accommodation

From Europe

- No extension of inheritance tax privilege for repeated transfers to transfers taxable abroad
- Commission clarifies scope of EU State aid rules to facilitate public investment

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Keywords

inheritance tax privilege, invoice requirements, negative interest deduction