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By PwC Deutschland | 09 January 2018

Tax & Legal News – Issue 1, January 2018

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

https://blogs.pwc.de/en/german-tax-and-legal-news/article/229827/

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From PwC

US tax reform legislation signed by President Trump

Commission announces new guidelines to improve withholding tax procedure

Official Pronouncements

Final circular published by Federal Ministry of Finance on application of loss forfeiture rules

Ministry of Finance clarifies questions on the Investment Tax Act 2018

Limited taxpayers: withholding tax on cross-border licensing of software

Tax Court Cases

VAT treatment of call-off stocks

Assignment of players as gift to a football club

Input VAT Refund: transmission of scanned invoice copies

German exclusion from withholding tax relief in conflict with EU law? UPDATE

Commercial transactions between friends and recognition of losses

Expatriate exit taxation in violation of the Agreement for the Free Movement of Persons?

Tax Consolidation Groups: Compensation payments and failure to amend “old agreements” following Sec. 302 (4) Stock Corporation Act

Limited taxpayers: no add-back of fictitious business expenses without domestic branch

Full forfeiture of loss relief where more than 50% of the shares are transferred also unconstitutional?

Standard actuarial interest rate for pension provisions of 6 %: unconstitutional?

From Europe

German Anti-Treaty-Shopping Rule infringes EU law

Exemption of loss forfeiture for troubled businesses illicit state aid?

VAT: Divergent treatment of discounts on medicinal products violates EU law

Foreign Tax Act: Income adjustment in accordance with community law?

Compulsory content of invoices for purpose of deduction of input VAT

VAT: Supply of goods – Finance lease with option to purchase

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Keywords

anti-treaty shopping rule, illicit state aid, troubled businesses