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Tax & Legal News - Issue 4, June 2018

Some of the topics in this issue: Administration amends circular on treaty-shopping rules, Pensions paid abroad subject to limited tax liability, ECJ - Denmark to set-off final losses of foreign EU-branch.

Official Pronouncements

Federal Finance Ministry circular on the tax treatment of salaries for tax treaty purposes is updated

Federal Ministry of Finance amends earlier circular on treaty-shopping rules

Tax Court Cases

Input VAT deduction available despite missing details on the date of supply

Pensions paid abroad subject to limited tax liability

Statutory interest rate levied on late payment of taxes no longer up-to-date?

Principle of deemed single uniform compensation

Curtailment of loss relief: Lower tax court allows suspension of payment

From Europe

ECJ – Refusal to set-off EU-branch losses in Denmark not compatible with EU law

ECJ decision German on CFC regulations

Latest Updates from OECD/EU in the tax avoidance arena

ECOFIN-Council formally accepts the changes to the Mutual Assistance Directive in relation to cross border reporting

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Keywords

Final PE losses, anti-treaty shopping rule, curtailment of loss relief