Downloaded from Blogs on 08.11.2026 07:17

By PwC Deutschland | 08 April 2022

Tax & Legal News – Issue Q1 – April 2022

Here is our newsletter for the first quarter 2022! Covered topics:

Downloaded from Blogs on 08.11.2026 07:17

Tax Court Cases

- Federal Constitutional Court: Tax privilege granted for income from business profits over income from surpluses in 2007 unconstitutional
- Cum-ex deal rejected by Supreme Tax Court for want of beneficial ownership of shares
- Supreme Tax Court: Maintenance of separate work room not required for deduction of home-working costs

Official Pronouncements

- Further extension of declaration deadlines for the 2020 taxable period by the Fourth Corona Tax Relief Act
- Federal Ministry of Finance publishes Tax Relief Bill 2022
- Draft Bill Organised Tax Evasion
- German Federal Ministry of Finance (MoF) published two circulars in relation to the royalty limitation rules

From Europe

- ECJ: Withholding tax on notional interest in case of interest-free loans compatible with EU law.
- Documentation requirements for refund of withholding tax on portfolio dividends of foreign shareholders in breach of EU law

tax_legal_news April 2022

Keywords

Steuern / Tax