



Selected legal proceedings

We have acted as representatives in various legal proceedings. The following selected and exemplary legal proceedings provides you with an overall impression:

Tax court

- Tax court Munich	3 K 134/07	sec. 4 no. 11 of the German VAT Act: VAT exemption of intermediaries involved in negotiating insurance contracts
- Tax court Munich	14 V 1758/12	Extension of the appointment period in the case of VAT fraud.
- Tax court Munich	3 K 1519/08	VAT deduction in accordance with sec. 15 para. 1 of the German VAT Act and good faith; Tax exemption of intra-Community supplies in accordance with sec. 4 no. 1 letter. b, sec. 6a of the German VAT Act; distinctive features of insolvency law.
- Tax court Hesse	6 K 1235/09	VAT deduction: intended use at the time of receiving supplies. subsequent changes to intended use. Contribution to new company.
- Tax court Munich	14 K 2068/09	Action against a liability statement; Tax exemption of intra-Community supplies in accordance with sec. 4 no. 1 letter. b, sec. 6a of the German VAT Act
- Tax court Munich	3 V 3435/09	Intra-Community supplies to a British VAT warehouse.
- Tax court-Baden- Wuerttemberg	9 K 5285/09	sec. 4 no. 11 of the German VAT Act: VAT exemption of intermediaries involved in negotiating insurance contracts
- Tax court Munich	3 K 1413/10	VAT group, economic integration of immovable property, indirect financial integration.



- Tax court Münster	15 K 2663/10 U	Low Value Consignment Relief.
- Tax court Münster	15 K 4571/10 U	Activity of association members in the care service and support service area in accordance with sec. 4 no. 18 of the German VAT Act, article 132 para. 1 letter g of the VAT Directive.
- Tax court Rheinland-Palatinate	6 K 1387/11	Tax exemption of supplies in a canteen, sec. 4 no. 18 of the German VAT Act, sec. 4 no. 23 of the German VAT Act, article 132 para. 1 letter g of the VAT Directive.
- Tax court Hamburg	4 K 78/12	Customs: Tariffing of certain items.
- Tax court Munich	14 V 2473/12	Energy tax; Supply of diesel fuel for commercial purposes from other Member States.
- Tax court Cologne	1 K 3541/12	VAT deduction of a Holding; Taxation of alleged supplies; Denial of VAT deduction in the case of missing tax numbers and renting through farmers.
- Tax court Düsseldorf	4 K 4338/12 Z	Imposition of customs, tariffing of leggings.
- Tax court Schleswig Holstein	4 V 1/13	VAT deduction in accordance with sec. 15 para. 1 of the German VAT Act and good faith.
- Tax court Münster	15 K 281/14 U	Taxation of expired webmiles.



Federal Tax Court

- Complaint	XI B 74/08	Taxation of so-called tips in public toilets.
- Appeal	XI R 11/09	Assignment of moving supply in chain transactions; Tax exemption of intra-Community supplies in accordance with sec. 4 no. 1 letter b, sec. 6a of the German VAT Act even in the absence of VAT-ID-No. of the recipient.
- Appeal	XI R 22/10	Reduced VAT rate in accordance with sec. 12 para. 2 no. 10 of the German VAT Act for the transport of persons in a minicab.
- Appeal	XI R 30/10	Place of the supply for arrangement of activities that are not subject to VAT.
- Appeal	V R 44/10	Reduced tax rate in accordance with sec. 12 para. 2 no. 10 of the German VAT Act on city tours.
- Non-admission complaint	XI B 87/10	Reduced VAT rate in accordance with sec. 12 para. 2 no. 10 of the German VAT Act on transportation via ski lift.
- Non-admission complaint	XI B 90/10	Infringement of the rights of the defence; Ignoring applications for evidence; Tax exemption of intra-Community supplies in accordance with sec. 4 no. 1 letter b, sec. 6a of the German VAT Act
- Appeal	XI R 5/13	Intra-Community supplies to a British VAT warehouse
- Appeal	V II R 22/13	Imposition of customs, tariffing of leggings.
- Appeal	V R 44/13	statute of limitation; thoughtless VAT fraud; sec. 173 para. 2 of the German General Fiscal Code, sec. 378 of the German General Fiscal Code.



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| - Appeal | V R 5/14 | sec. 3 para. 8 of the German VAT Act:
Low Value
Consignment Relief |
| - Non-admission complaint | XI B 12/14 | VAT deduction in accordance with sec. 15
para. 1 of the German VAT Act and good
faith. |

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| - Case law VSTR – C-587/10 | | Tax exemption of intra-Community supplies
even in the absence of VAT-ID-No. of the
recipient; Assignment of moved supply in
chain transactions. |
| - Case law Oertel/Pongratz – C-455/12 | | Reduced VAT rate for the transport of persons
in a minicab, |
| - Case law – Amazon EU Sàrl – C-58/14 | | Tariffing of an e-book-reader. |