

Tax, Vat, Customs, Legal, Accounting 03/2018

Short-term leases: the tax provisions and new rules for intermediaries; Digital taxation in the European Union: from temporary to structural measures; Full-scale VAT deduction for unoccupied properties; New customs electronic systems towards postponement to 2025; The put option amounts to a leonine partnership only when the exclusion from losses or profits is absolute; The social report is now a must have; Main novelties in the case law and practice; Events and publications: *Highlights*.

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