

Holdingstrukturen Als Instrument Der Internationalen Steuerplanung - Miriam Elisabeth Johanna Ernst

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Als Oberziel der internationalen Steuerplanung steht die Steuerbarwertminimierung. Diese wird in der vorliegenden Arbeit anhand ausgewählter Parameter, wie z.B. Dividendenbesteuerung oder Vermeidung von Anrechnungsüberhängen, untersucht. Zum Abschluss wird noch ein Ausblick auf die umsatzsteuerliche Problematik gegeben. Ein wichtiges Ergebnis dieser Arbeit besteht darin, dass steuerliche Einflüsse zwar die Struktur einer Unternehmensgruppe positiv oder negativ beeinflussen können, diese jedoch aufgrund der Schnellebigkeit des Steuerrechts nicht alleiniger Ausschlag für eine Restrukturierung sein sollten. Author: Ernst, Miriam Elisabeth Johanna Publisher: GRIN Verlag Illustration: N Language: GER Title: Holdingstrukturen als Instrument der internationalen Steuerplanung Pages: 00027 (Encrypted PDF) On Sale: 2009-01-01 SKU-13/ISBN: 9783640399512 Category: Business & Economics : General

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