

The Tax Treatment Of Income Derived By A Partner Resident In Germany From Foreign Partnerships: Translation And Commentation Of The Bundesfinanzhof De - Ruediger Urbahns

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Translation and commentation of the German Federal Tax Court (Bundesfinanzhof) Decision of 20 August 2008 regarding the classification of an US-LLC (US Limited Liability Company) and introduction into the so called 'analogy comparison' (Typenvergleich) for the classification of foreign companies for German tax purposes (German/English version). The intention of this short compendium is to provide the international tax expert community respectively (tax) managers dealing with international (partnership) cases with a first familiarization with the concept of foreign company classification for German tax purposes based on a so called 'analogy comparison' (Typenvergleich). For this purpose the Bundesfinanzhof decision of 20 August 2008 - regarding the classification of an US-LLC - shall serve as an example and is thus translated and commented in this sense. Author: Urbahns, Ruediger Publisher: GRIN Verlag Illustration: N Language: ENG Title: The Tax Treatment of Income derived by a Partner resident in Germany from foreign Partnerships: Translation and commentation of the Bundesfinanzhof de Pages: 00034 (Encrypted PDF) On Sale: 2008-01-01 SKU-13/ISBN: 9783640237364 Category: Law : Taxation

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