

Historie Der Gewerbesteuer - Nikel Schubert

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Die Gewerbesteuer ist in Deutschland eine der umstrittensten Steuer, die schon sehr oft tot gesagt wurde und in der Geschichte der Bundesrepublik auch vielen Änderungen unterlag. Im Laufe dieser Arbeit wird die Gewerbesteuer in ihrer geschichtlichen Entwicklung betrachtet und es wird gezeigt, dass die Gewerbesteuer nicht erst seit dem 20. Jahrhundert kritisiert wird. Die ersten Gewerbeabgaben in Deutschland gab es schon im Mittelalter, als die Städte anfangen erste Marktgelder oder Sonderabgaben auf bestimmte Gewerbebereiche einzuführen. Nach und nach wich man immer stärker von der ursprünglichen Besteuerung nach Ständen ab und versuchte die erwirtschaftete Erträge eines Gewerbes zu versteuern. Nach der Französischen Revolution wurde eine allgemeine Gewerbesteuer in allen deutschen Staaten eingeführt. Wobei Preußens Steuergesetzgebung als Vorbild für die des Kaiserreichs und für die der spätere Bundesrepublik diente. Die Entwicklung in der Bundesrepublik ist durch viele kleine Veränderungen an der Gewerbesteuer geprägt, wobei auf drei wichtige Veränderungen näher eingegangen wird. Im Laufe der Arbeit wird deutlich werden warum die Gewerbesteuer in Deutschland umstritten ist und es auch im Prinzip schon seit ihrer Einführung immer war. Author: Schubert, Nikel Publisher: GRIN Verlag Illustration: N Language: GER Title: Historie der Gewerbesteuer Pages: 00015 (Encrypted PDF) On Sale: 2009-01-01 SKU-13/ISBN: 9783640404964 Category: Business & Economics : General

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