

Erfolgsfaktoren Fuer Die Einfuehrung Von Reits In Deutschland - Lars Leipnitz

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Während in den USA Real Estate Investment Trusts (kurz REITs) seit Jahrzehnten ein erfolgreiches Immobilienanlageinstrument sind, haben sich in Deutschland Immobilienfonds (und weniger erfolgreich die Immobilienaktiengesellschaft) für die Refinanzierung von Immobilienbeständen etablieren können. Im Zuge der bereits realisierten bzw. geplanten Einführung von REITs in einigen europäischen Ländern und im asiatischen Raum, so wird auch in Deutschland die Implementierung eines börsengehandelten, steuertransparenten Immobilienanlagevehikels diskutiert. REITs sind closed-end-funds (festes Kapital) und wurden mit dem REAL Estate Investment Trust Act 1960 vom Congress verabschiedet. Sie können als Corporation (Aktiengesellschaft), Association (Vereinigung) oder Trust (Treuhandvermögen) geführt werden und sollen Kleinanlegern die Möglichkeit geben, zur Alterssicherung in große Immobilienbestände zu investieren. Zudem sollte der Immobilienmarkt durch die Einführung dieser neuen Anlageform nicht nur professionalisiert, sondern auch fungibler gestaltet werden. Damit eine Firma als REIT anerkannt wird, muss sie sich gewissen Bestimmungen innerhalb des amerikanischen Einkommensteuergesetzes (IRC/d.h. Internal Revenue Code) fügen. Einige fundamentale Voraussetzungen lauten: [...]Author: Leipnitz, Lars Publisher: GRIN Verlag Illustration: N Language: GER Title: Erfolgsfaktoren fuer die Einfuehrung von REITs in Deutschland Pages: 00032 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638384834 Category: Business & Economics : General

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