

Insolvenzstraftaten - Steffen Salutzki

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Â§ 74c GVG vermittelt einen - nahezu vollständigen - Überblick über die nach deutschem Recht im Wirtschaftsverkehr verbotenen Handlungen. Von den im Einzelnen dort aufgeführten Wirtschaftsstraftaten zählen lediglich diejenigen zum Gegenstand der vorliegenden Arbeit, welche typischerweise in unmittelbarem Zusammenhang mit Unternehmenskrisen begangen werden, die sogenannten - in Â§ 74c GVG nur teilweise erwähnten - Insolvenzdelikte. Außerhalb der Betrachtung bleiben die nach den Steuergesetzen verbotenen Handlungen. Der 24. Abschnitt des Strafgesetzbuchs trägt die Überschrift 'Insolvenzstraftaten'. Die dort vorgesehenen, charakteristischen Insolvenzdelikte: Bankrott (Â§ 283, 283a StGB), Verletzung der Buchführungspflicht (Â§ 283b StGB), Gläubigerbegünstigung (Â§ 283c StGB) und Schuldnerbegünstigung (Â§ 283d StGB) zählt man zu den Insolvenzdelikten im engeren Sinne. Â§ 283 StGB bildet den Schwerpunkt der vorliegenden Arbeit. Zu den Insolvenzstraftaten im weiteren Sinne gehören die Insolvenzverschleppung (Â§ 15a InsO), das Vorenthalten und das Veruntreuen von Arbeitsentgelt (Â§ 266a StGB) aber auch der Betrug (Â§ 263 StGB), die Untreue (Â§ 266 StGB), der Kreditbetrug (Â§ 265b StGB), der Subventionsbetrug (Â§ 246 StGB), die Unterschlagung (Â§ 264 StGB) und die Vereitelung der Zwangsvollstreckung (Â§ 288 StGB). Aus Platzgründen kann lediglich auf Â§ 15a InsO und den praxisrelevanten Â§ 266a StGB näher eingegangen werden. Author: Salutzki, Steffen Publisher: GRIN Verlag Illustration: N Language: GER Title: Insolvenzstraftaten Pages: 00043 (Encrypted PDF) On Sale: 2010-01-01 SKU-13/ISBN: 9783640507900 Category: Law : Criminal Law - General

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