

Kapitalgesellschaften Im Internationalen Gesellschafts- Und Steuerrecht - David Korbel

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Die wachsenden internationalen Verflechtungen der Wirtschaft führen bei deutschen Unternehmen zu einer Ausweitung der Geschäftstätigkeit über die nationalen Grenzen hinweg. Wirtschaftlichen Vorteilen aus der Globalisierung stehen eventuell steuerrechtliche Probleme gegenüber. Beispielsweise Wettbewerbsverzerrungen durch steuerliche Doppelbelastungen von Unternehmen aufgrund der Kollision von Steuersystemen verschiedener Staaten. Das Internationale Gesellschaftsrecht steht ebenfalls vor neuen Herausforderungen. Die im Zuge der Globalisierung steigende Anzahl von Gesellschaftsgründungen in Steueroasen ändern, grenzüberschreitenden Sitzverlegungen und internationalen Verflechtungen hebt die Bedeutung von Kollisionsregeln hervor. In einem Fall mit Auslandsbezug erklärt die Kollisionsnorm ein bestimmtes Recht für anwendbar. Im Vordergrund stehen die Fragen nach der Rechtmäßigkeit, Entstehung, Leben und Vergehen von Kapitalgesellschaften. Das Ziel der Arbeit ist die Darstellung der wichtigsten Grundlagen und aktuellen Fragestellungen des Internationalen Gesellschafts- und Steuerrechts. Der Rechtsraum der Europäischen Gemeinschaft wird bei der Betrachtung weitestgehend ausgeklammert. Im Rahmen der Darstellung des Internationalen Steuerrechts steht die Körperschaftsteuer im Vordergrund. Studienarbeit aus dem Jahr 2005 im Fachbereich Wirtschaft - Recht, Note: 1,7, Katholische Universität Eichstätt-Ingolstadt, Veranstaltung: Die Europäische Aktiengesellschaft, 19 Quellen im Literaturverzeichnis, Sprache: Deutsch. Author: Korbel, David Publisher: GRIN Verlag Illustration: N Language: GER Title: Kapitalgesellschaften im Internationalen Gesellschafts- und Steuerrecht Pages: 00030 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638394048 Category: Business & Economics : General

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