

Dokumentations- Und Sanktionsvorschriften Für Internationale Verrechnungspreissachverhalte - Andrea Roth

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Die Globalisierung der Märkte und der Abbau politischer Grenzen führen dazu, dass immer mehr Unternehmen durch Bildung multinationaler Konzerne oder Gründung eigener Betriebsstätten im Ausland, neue Absatzmärkte erschließen. Dabei ist es international verbundenen Unternehmen möglich, mit Hilfe ihrer Verrechnungspreise, Gewinne zwischen den Unternehmenseinheiten zu verschieben und ihre Gesamtsteuerbelastung durch Ausnutzen der unterschiedlichen nationalen Steuersätze zu beeinflussen. Dieses Handeln soll durch den international festgelegten Standard des Fremdvergleichsgrundsatzes bei der Verrechnungspreisermittlung verhindert werden. Um die Überprüfung der Angemessenheit der Verrechnungspreise durch die Finanzbehörden zu erleichtern, hat der deutsche Gesetzgeber mit den §§ 90 Abs. 3 AO, 162 Abs. 3 und 4 AO neue Dokumentations- und Sanktionsvorschriften für internationale Verrechnungspreissachverhalte erlassen, welche in dieser Arbeit näher erläutert werden.

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