

Steuerwettbewerb In Europa Und Die Konsequenzen Für Den Staat - Torge Maaßen

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Was ist überhaupt Steuerwettbewerb und welche Konsequenzen ergeben sich aus dieser Konkurrenzsituation für den Staat? Steht der Wohlfahrtsstaat in Gefahr, gibt es einen Steuersenkungswettlauf und betreiben die neuen EU-Mitglieder Steuerdumping? Auf die Fragen möchte die vorliegende Hausarbeit Antworten geben. Ausgehend von einer theoretischen Annäherung an das Thema (Abschnitt 2) wird in Abschnitt 3 die aktuelle Diskussion aufgezeigt, mit den Pro- und Contra Argumenten zum Steuerwettbewerb, die Schaffung eines europäischen Verhaltenskodex und den Aspekten der Steuergestaltung im Steuerwettbewerb. Eine Konkretisierung erfolgt diese Arbeit in den Kapiteln 4. und 5. Anhand der Umsatzsteuer und der Körperschaftsteuer möchte ich die aktuellen europäischen Entwicklungen aufzeigen. Auf die jeweiligen Harmonisierungsbestrebungen wird dabei im Kontext des Seminars Reformen in der Steuerpolitik besonders eingegangen. Studienarbeit aus dem Jahr 2005 im Fachbereich Wirtschaft - Rechnungswesen, Bilanzierung, Steuern, Note: 1,3, Universität Potsdam (Lehrstuhl für finanzwissenschaftliche Steuerlehre), 44 Quellen im Literaturverzeichnis, Sprache: Deutsch. Author: Maaßen, Torge Publisher: GRIN Verlag Illustration: N Language: GER Title: Steuerwettbewerb in Europa und die Konsequenzen für den Staat Pages: 00025 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638383110 Category: Business & Economics : General

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