

Gestaltung Und Dokumentation Von Internationalen Verrechnungspreisen In Multinationalen Konzernen Unter Berücksichtigung Der Neuen Aufzeichnungspflicht - Claas Bartels

[DOWNLOAD HERE](#)

Die verstärkte Herausbildung von multinationalen Konzernen, im Zuge einer immer weiter fortschreitenden Globalisierung, ermöglicht den in unterschiedlichen Ländern ansässigen Konzernrechtseinheiten Unternehmensgewinne mit Hilfe von unrealen Verrechnungspreisen in Niedrigsteuerländern anfallen zu lassen, um somit die globale Gesamtsteuerlast des Konzerns senken zu können. Neben diesem ungerechten Wettbewerbsvorteil gegenüber national agierenden Unternehmen bzw. Konzernen, schadet diese Vorgehensweise dem Steueraufkommen wohlhabender Industrienationen mit entsprechend hoher steuerlicher Abgabenlast für die dort angesiedelten Unternehmen. Auf diese Entwicklung reagieren die nationalen Finanzverwaltungen verstärkt. 'Revenue authorities have, in general, become much more aggressive in the transfer pricing arena over the last few years.' Um dem 'internationalen Wettbewerb auf dem Gebiet der steuerlichen Einkommenszurechnung zwischen den Völkerstaaten' Einhalt zu gebieten, kommt es in vielen Staaten zur Einführung von Vorschriften zur Dokumentation der konzerninternen Verrechnungspreise. Vorreiter in dieser Hinsicht waren die USA mit den US Transfer Pricing Rules. Auch die OECD hat eigene Richtlinien entwickelt, die nun vermehrt von OECD-Mitgliedsstaaten und Nicht-Mitgliedsstaaten in nationales Recht übernommen werden. So hat auch die deutsche Gesetzgebung mit der Verabschiedung des § 90 Abs. 3 AO und weiteren Verordnungen den Weg zu besserer Kontrolle der Konzernverrechnungspreise und damit der Sicherung des Steueraufkommens im Bereich der Unternehmenssteuern geebnet. Author: Bartels, Claas Publisher: GRIN Verlag Illustration: N Language: GER Title: Gestaltung und Dokumentation von internationalen Verrechnungspreisen in multinationalen Konzernen unter Berücksichtigung der neuen Aufzeichnungspflicht Pages: 00058 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638371544 Category: Business & Economics : General

[DOWNLOAD HERE](#)

Similar manuals:

[Rothenburg Upon The River Tauber Middle Frankonia Bavaria Germany Business Sign Restaurant Altes Bruhaus](#)

[BRD Germany Bavaria Upper Bavaria Capitol Of Bavaria Odeons Square Hall Of Generals With Lion And The Theatiner Church Towers Of Theatiner Church](#)

[Munich, DEU, 20. May 2005 - Donnersberger Bridge In Munich, On Right Hand Side Is The General Customs Office Visible.](#)

[Rich Businessmen](#)

[Rich Businessmen](#)

[Rich Businessmen](#)

[Symbolic For Business Men](#)

[Symbolic For Business Men](#)

[Businesspeople And Money](#)

[Businessman And Money](#)

[Symbolic For Right Way In Business](#)

[Symbolic For Right Way In Business](#)

[Symbolic For Right Way In Business](#)

[Symbolic For Right Way In Business](#)

[Symbolic For Right Way In Business](#)

[Symbolic For Right Way In Business](#)

[Businessman And Money](#)

[Businessman And Money](#)

[Businessman And Money](#)

[Symbolic For Businessmen And Money](#)

[Businessmen And Money](#)

[Businessmen And Money](#)

[Ukraine Kiev Place Of Independence Northern Part With Historical Buildings In Sowjet Realism Architecture With Glasdome Of Shopping Center Globus I Businesspeople Tourists Visitors Blue Sky 2004](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Gate From General Staff Building To The Big Square With Alexander Columne Built In 1834 By Architect Auguste Montferrand N](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Gate From General Staff Building To The Big Square With Alexander Columne Built In 1834 By Architect Auguste Montferrand N](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Gate From General Staff Building To The Big Square With Alexander Columne Built In 1834 By Architect Auguste Montferrand N](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate General Staff Building To The Big Square](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate Of The General Staff Building To The Big Square With Alexander Columne Built In 1834 Near Eremit](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate Of The General Staff Building To The Big Square With Alexander Columne Built In 1834 Near Eremit](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate Of The General Staff Building To The Big Square With Alexander Columne Built In 1834 Near Eremit](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate Of The General Staff Building To The Big Square With Alexander Columne Built In 1834 Near Eremit](#)

[GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate Of The General Staff Building To The Big Square](#)

[GUS Russia St. Petersburg 300 Years Old Venice Of The North Victory Coach On The Gate Of The General Staff Building To The Big Square](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Gate From General Staff Building To The Big Square With Alexander Columne Built In 1834 By Architect Auguste Montferrand N](#)

[GUS Russia St. Petersburg 300 Years Old Venice Of The North Gate From General Staff Building To The Big Square With Alexander Columne Built In 1834 By Architect Auguste Montferrand Near Eremitage](#)

[White Nights, GUS Russia St. Petersburg 300 Years Old Venice Of The North Big Square With Alexander Columne Built In 1834 By Architect Auguste Montferrand And The Building Of General Staff And The](#)

[White Nights, GUS Russia St Petersburg 300 Years Old Venice Of The North At The Royal Field Memorial For Generalism Alexander Suworow](#)

[Crosswalk With Yellow Car-stop Button And A Businessman Crossing. Paarl - South-Africa](#)

[Businessmann Standing In A Papership Made Of Banknote](#)

[Businessmann Standing In A Papership Made Of Banknote](#)

[Businessmann Standing In A Papership Made Of Banknote](#)

[Businesspeople Looking Through A Loupe On A Papership Made Of Euro Banknote](#)

[Businesspeople Looking Through A Loupe On A Papership Made Of Euro Banknote](#)

[Business People Looking Through A Loupe](#)

[Business People Looking Through A Loupe](#)

[Symbolic Business People Under Loupe](#)

[Accumulation Of Inflatable Multicolored Swimming Tires In Business For Beach Accessories.](#)

[Morning Mood In The Brussels City Center To The St. Michels St. Michiels Cathedral. Illuminated Business In A Wilhelminian Style Building Before Cathedral In The Blue Morning Light.](#)

[Business Manager With No Money In His Pocket Is Totally Washed Out](#)

[Business Manager With No Money In His Pocket Is Totally Washed Out](#)