

Umsatzsteuerliche Auswirkungen Durch Ein Insolvenzverfahren - Katharina Mund

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Trotz sinkender Unternehmerinsolvenzen seit 2005 entfielen laut Statistischem Bundesamt in 2006 rund 60 % der gesamten 33,2 Mrd. ? Insolvenzforderungen auf die Unternehmen. Im Durchschnitt h  uft ein insolventes Unternehmen 642.000 ? offene Insolvenzforderung an, von denen regelm  ig nur 5 - 10 % befriedigt werden. Seit der Insolvenzreform 1999 steht der Finanzverwaltung auch keine bevorrechtigte Befriedigung mehr zu, sodass offene Steuerschulden auch nur zu diesem Prozentsatz gedeckt werden. Die folgende Arbeit m  chte das Verh  ltnis von Finanzverwaltung gegen  ber Unternehmer und Insolvenzverwalter im Insolvenzverfahren hinsichtlich der Umsatzsteuer darstellen. Dabei soll ein Einblick gegeben werden, wie es einerseits zu enormen Umsatzsteuerausf  llen in Milliardenh  he kommt und andererseits, wie und in welchem Rahmen der Insolvenzverwalter das Verfahren im Hinblick auf die Gl  ubigerbefriedigung gestalten kann.[...] Author: Mund, Katharina Publisher: GRIN Verlag Illustration: N Language: GER Title: Umsatzsteuerliche Auswirkungen durch ein Insolvenzverfahren Pages: 00029 (Encrypted PDF) On Sale: 2009-01-01 SKU-13/ISBN: 9783640372355 Category: Business & Economics : Accounting - General

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