

Rechnungen, Vorsteuerabzug, Echte Und Unechte Steuerbefreiungen - Thomas Schrott

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Der Seminararbeit 'Rechnungen, Vorsteuerabzug, echte und unechte Steuerbefreiungen' liegt mit dem Umsatzsteuerrecht (UStG) aus dem Jahre 1994 Ã¶sterreichisches Recht zugrunde. Voraussetzung fÃ¼r einen Vorsteuerabzug ist eine den formal-gesetzlichen Kriterien entsprechende Rechnung, weshalb der erste Teil der Arbeit nÃ¤her auf dies Kriterien eingeht. Dabei werden SonderfÃ¤lle ebenso wie der unberechtigte und zu hohe Steuerausweis beleuchtet. AusfÃ¼hrungen Ã¼ber RechnungsÃ¤nderungen runden den ersten Teil ab. Im zweiten Teil folgt eine kurze Einleitung in das System des Vorsteuerabzugs und den wesentlichen Unterscheidungsmerkmalen.

SchwerpunktmÃ¤Ãig werden dabei abzugsfÃ¤hige Aufwendungen, deren Voraussetzungen sowie nicht abzugsfÃ¤hige Aufwendungen sowie der Ausschluss von Vorsteuerabzug diskutiert. Weiters erwÃ¤hnt wird die Vorsteuerberichtigung, Steuerweiterleitung (Eigenverbrauch), Vorsteuerabzug bei Ausfuhr, Vorsteuerabzug bei Reisekosten und der Vorsteuerabzug nach DurchschnittssÃ¤tzen. Das letzte Kapitel befasst sich mit dem Regelwerk der Steuerbefreiungen, wobei neben einer einleitenden Systematik insbesondere auf die echten und unechten Steuerbefreiungen eingegangen wird und diese aufgelistet werden. Author: Schrott, Thomas Publisher: GRIN Verlag Illustration: N Language: GER Title: Rechnungen, Vorsteuerabzug, echte und unechte Steuerbefreiungen Pages: 00027 (Encrypted PDF) On Sale: 2004-01-01 SKU-13/ISBN: 9783638323048 Category: Business & Economics : General

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