

Anwendungsbereiche und - Probleme des § 15a EStG

Felix Valentin Becker

Anwendungsbereiche Probleme 15a Estg

Gerd Rose



Anwendungsbereiche Probleme 15a Estg:

Die Ertragsteuern Gerd Rose, 2013-04-17 Das erste Buch des f nfb ndigen Lehrwerks Betrieb und Steuer gibt eine gestraffte Darstellung der Einkommensteuer der K rperschaftsteuer und der Gewerbeertragsteuer Ein besonderer Abschnitt ist der ertragsteuerlichen Organschaft gewidmet Die 15 Auflage beinhaltet das gesamte Stoffgebiet nach dem Rechtszustand wie er ab 1997 ma gebend ist Sie ber cksichtigt vor allem die wesentlichen nderungen durch die Jahressteuergesetze 1996 und 1997 *Steuerfolgen in präexistenten zivilrechtlichen Ausgleichsansprüchen* Constantin Kemper, 2021-02-18 Im

Rahmen zivilrechtlicher Anspruchsbeziehungen stellt sich immer wieder die Frage ob und wie steuerliche Be oder Entlastungen einer Partei den Anspruchsinhalt beeinflussen können Trotz der immensen praktischen Bedeutung werden hierzu bislang lediglich Einzelprobleme erortert Constantin Kemper nimmt dies zum Anlass einen übergreifenden Ansatz für das besonders relevante Schadens und das Bereicherungsrecht zu entwickeln Dabei zeigt sich dass eine überzeugende zivilrechtliche Lösung nur gelingt wenn die Wertungen des Zivil Steuer und Verfassungsrechts aufeinander abgestimmt werden Insbesondere dem steuerlichen Leistungsfähigkeitsprinzip kommt eminente Bedeutung zu Es führt dazu dass ein zivilrechtlicher Ausgleich aufgrund steuerrechtsinterner Kompensationswirkungen oftmals gar nicht geboten ist Dies belegt der Autor anhand konkreter Beispiele aus dem Einkommen Umsatz und Gewerbesteuerrecht **Verlustnutzung bei**

Personengesellschaften Michael Steger, Martin Raible, 2025-09-24 In Deutschland gibt es etwa 500 000 Personengesellschaften wobei die GmbH Co KG besonders im Mittelstand beliebt ist Personengesellschaften können in Kombination mit weiteren Personen oder Kapitalgesellschaften so flexibel ausgestaltet werden dass unterschiedliche Eigentumsverhältnisse an einzelnen Gesellschaften abgebildet werden können Auch kann je nach Ausgestaltung die Haftung einzelner Gesellschafter begrenzt werden Steuerlich können Verluste nur bis zur Höhe der Einlage oder Außenhaftung geltend gemacht werden Die rechtlichen Regelungen insbesondere zur Verlustnutzung in Konzernen und bei Umstrukturierungen sind komplex und unterliegen st ndiger Rechtsprechungs nderung Die Autoren erläutern die gesetzlichen Regelungen und Gestaltungsmöglichkeiten insbesondere die Verlustausgleichsbeschränkungen nach 15a 15b EStG und den Verlustabzug nach 10a GewStG Sie geben zudem Hinweise zur steueroptimalen Verlustnutzung und behandeln das Optionsmodell nach K MoG

Die Ertragsbesteuerung in der doppelstöckigen Personengesellschaft Felix Staaden, 2018-03-13 Felix Staaden widmet sich den Besonderheiten der Ertragsbesteuerung doppelst ckiger Personengesellschaften Im Fokus seiner Untersuchung liegen die Verlustverrechnungsnorm des 15a EStG und die Gewerbesteuererm igung des 35 EStG hinsichtlich ihrer Anwendung sowie der gemeinsamen Auswirkungen auf die Steuerbelastung der Obergesellschafter Zahlreiche Anwendungsfragen werden analysiert und einer Lösung zugeführt Ebenso werden die hieraus resultierenden Steuerwirkungen untersucht und steuerplanerisch gew rdigt Diesbezüglich werden auch mögliche Interessenkonflikte zwischen den Gesellschaftern bei der optimalen Steuerplanung aufgegriffen und mögliche Lösungen aufgezeigt Dies geschieht

sowohl formal als auch innerhalb einer Modellanalyse **Steuerliche Dritteinflüsse als ökonomisches und praktisches Problem** Stefan Lippmann, 2010 Im Regelfall hat nur der Steuerpflichtige mit seinem Tun bzw seinen persönlichen Besteuerungsmerkmalen Einfluss auf seine Steuerlast In einer nicht unerheblichen Anzahl von Fällen besteht allerdings die Möglichkeit dass auch fremde Dritte die unabhängig vom Steuerpflichtigen handeln Einfluss auf die Steuerlast haben Dabei handelt es sich um sog steuerliche Dritteinflüsse die z T erhebliche steuerliche Risiken verursachen Besondere Vorsicht ist geboten bei der Inanspruchnahme steuerlicher Begünstigungen drohende Nachversteuerung und beim Handel mit Gesellschaftsanteilen drohender Verlustuntergang Die Arbeit mochte ein Bewusstsein für diese steuerlichen Risiken schaffen indem das Phänomen des steuerlichen Dritteinflusses aus rechtssystematischer und ökonomischer Perspektive untersucht wird Es wird gezeigt dass sich steuerliche Dritteinflüsse als externe Effekte verstehen lassen die neutralisiert werden sollten Die Arbeit stellt Strategien zur Vermeidung bzw zur Begrenzung der steuerlichen Risiken vor wobei aus der Sicht des betroffenen Steuerpflichtigen ein besonderes Augenmerk auf die Möglichkeiten der vertraglichen Absicherung gelegt wird

Bilanzierung von Personengesellschaften Petra Duif, Christoph Martin, Thomas Wiegmann, 2010-03-10 Das neue Bilanzrecht hat zahlreiche Veränderungen bei der Bilanzierung von Personengesellschaften ausgelöst Die Kenntnisse der Auswirkungen und der neuen Gestaltungsmöglichkeiten sind unerlässlich Zahlreiche Beispiele und Muster erleichtern die Anwendung in der Praxis **Neue juristische Wochenschrift**, 1985 **Die Unternehmenssteuerreform 2001 und ihre Auswirkungen auf die Immobilienwirtschaft** Tobias Müller, 2002-11-08 Inhaltsangabe Problemstellung Eichels Geschenkpaket für die Immobilienbranche so titelte Die Welt am 06 Januar 2000 bezugnehmend auf die angekündigten Pläne zur Reform der Unternehmensbesteuerung Daraus konnte man den Schluss ziehen dass die Steuerreform vor allem der Immobilienbranche wesentliche Verbesserungen bringen sollte Am 14.07.2000 hat der Bundesrat der Unternehmenssteuerreform überraschend zugestimmt und so endgültig den Weg für das Steuersenkungsgesetz StSenkG geebnet welches am 01.01.2001 in Kraft trat Gleichzeitig wurden damit eine ganze Reihe von Änderungen wirksam die erhebliche Auswirkungen auf alle Unternehmen haben werden Die Steuerreform war seit langem Gegenstand der politischen und wissenschaftlichen Diskussion und mehrfach Ursache heftiger Kontroversen Nachdem sich die Parteien immer wieder gegenseitig blockierten besteht nun zumindest Planungssicherheit für Unternehmen und Privatpersonen Im Bereich der Unternehmensbesteuerung verfolgte die Regierung in erster Linie das Ziel einer rechtsformneutralen Besteuerung Darüber hinaus sollten fragwürdige Sonderregelungen und Steuervergünstigungen abgebaut werden um mehr Transparenz im Steuersystem zu erreichen Die Immobilienwirtschaft wurde zwar in der Gesetzesbegründung und auch in der öffentlichen Diskussion nicht explizit als ein Bereich mit besonderem Regelungsbedarf genannt Trotzdem stehen Immobilien und Steuern seit jeher in einem besonders engen Abhängigkeitsverhältnis zueinander So war die Immobilie in Deutschland auch aufgrund ihrer großen volkswirtschaftlichen Bedeutung ein ständiges Objekt der Steuergesetzgebung Der Staat griff auf diese Weise

immer wieder lenkend in den Immobilienmarkt ein. Folglich ist jede Veränderung im steuerlichen Bereich oft auch von großer Bedeutung für die Immobilienwirtschaft und beeinflusst etwaige Investitionsentscheidungen erheblich. Nicht zuletzt Paragraph 2b EStG, der im Rahmen des Steuerentlastungsgesetzes geändert wurde und die Verunsicherung am Anlagemarkt, die damit einherging, hat auf deutliche Weise die Abhängigkeit bestimmter Bereiche der Immobilienwirtschaft von den steuerlichen Rahmenbedingungen unter Beweis gestellt. Darüber hinaus sind Immobilien von großer Bedeutung bei der Geldanlage. Durch ihre hohe Sachwertsicherheit sind sie vor allem als langfristiges Investment immer gefragt. Vor diesem Hintergrund verfolgt die Arbeit das Ziel zu untersuchen, inwieweit die zahlreichen Änderungen der einzelnen

Die Besteuerung von Personengesellschaften im internationalen Steuerrecht Angelika Dölker, 2012
Anwendungsbereiche und -Probleme des § 15a EStG Felix Valentin Becker, 2015

Unveiling the Magic of Words: A Review of "**Anwendungsbereiche Probleme 15a Estg**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "**Anwendungsbereiche Probleme 15a Estg**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound impact on the souls of its readers.

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