



German Inheritance Tax Reform

By Marcus Bitterlich

Diplom.De Sep 2007, 2007. Taschenbuch. Book Condition: Neu. 210x148x3 mm. This item is printed on demand - Print on Demand Titel. Neuware - Bachelor Thesis from the year 2007 in the subject Business economics - Investment and Finance, grade: 1,3, University of Applied Sciences Saarbrücken (Betriebswirtschaft), language: English, abstract: Inhaltsangabe: Abstract: On May 14th, 2007, the Frankfurter Allgemeine Zeitung announced in its Monday edition that the socalled Grand Coalition, formed of Social Democrats and Christian Democrats, had come to an agreement in principle regarding a fundamental modification of the Inheritance and Gift Tax. A motion for a resolution containing the achieved compromise had been released to the public the day before. Thus, neither the abolition as intended by some liberal-thinking conservatives, nor a drastic tax increase as demanded by some egalitarian leftists will be the result. A precedent draft of the German Federal Ministry of Finance published last year therefore is very much likely to form the basis of an amended regulation of entrepreneurial succession. There had been long discussions beforehand, attendant on the outstanding ruling of the Federal Constitutional Court, which was expected to assess the differential treatment of acquired assets and its compatibility with the constitution. Introduction: Firstly, this...



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