



Principles of Taxation of German Sole Proprietorships

By Jürgen Schwießelmann

GRIN Verlag Jun 2013, 2013. Taschenbuch. Book Condition: Neu. 209x149x10 mm. This item is printed on demand - Print on Demand Neuware - Studienarbeit aus dem Jahr 2010 im Fachbereich Jura - Steuerrecht, einseitig bedruckt, Note: 2,0, FOM Hochschule für Oekonomie & Management gemeinnützige GmbH, München früher Fachhochschule, Sprache: Deutsch, Abstract: This assignment is dealing with the topic Principles of taxation of German Sole Proprietorships. In the first part of the paper a brief overview of the available legal forms in Germany was given. Furthermore the criteria for the choice of a legal form were briefly presented. Based on these criteria the Sole Proprietorship was analysed. In a second step the basic principles of taxation of Sole Proprietorships were analyzed. It was identified that for taxation of sole proprietorships and partnerships the unit or transparency principle is used. The tax types income tax and company tax were analyzed. Considering these taxes the total tax burden for Sole Proprietorship was evaluated. Finally the transformation of the legal form as a way of tax savings was analyzed. It was shown that the change of the legal form has an impact on the taxation of the company. To evaluate the impact a tax...



Reviews

A fresh e book with an all new viewpoint. It can be rally exciting through studying period of time. You will like the way the writer write this publication.

-- Tania Cormier

An extremely wonderful pdf with perfect and lucid information. Better then never, though i am quite late in start reading this one. I realized this publication from my dad and i recommended this publication to understand.

-- Clinton Johns DDS

You May Also Like



Report from the Interior. Bericht aus dem Inneren, englische Ausgabe

London Faber & Faber Apr 2014, 2014. Taschenbuch. Book Condition: Neu. 176x111x23 mm. Neuware - ' In the beginning, everything was alive. The smallest objects were endowed with beating hearts...' Having recalled his life through the story of...



Self Esteem for Women: 10 Principles for Building Self Confidence and How to Be Happy in Life (Free Living, Happy Life, Overcoming Fear, Beauty Secrets, Self Concept)

Createspace, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English. Brand New Book ***** Print on Demand *****. Self Esteem for Women 10 Principles for building self confidence and how to be happy in life (free living, happy...



Children's Educational Book: Junior Leonardo Da Vinci: An Introduction to the Art, Science and Inventions of This Great Genius. Age 7 8 9 10 Year-Olds. [Us English]

Createspace, United States, 2013. Paperback. Book Condition: New. 254 x 178 mm. Language: English . Brand New Book ***** Print on Demand *****.ABOUT SMART READS for Kids . Love Art, Love Learning Welcome. Designed to expand and inspire young minds; this is...



Children's Educational Book Junior Leonardo Da Vinci: An Introduction to the Art, Science and Inventions of This Great Genius Age 7 8 9 10 Year-Olds. [British English]

Createspace, United States, 2013. Paperback. Book Condition: New. 248 x 170 mm. Language: English . Brand New Book ***** Print on Demand *****. ABOUT SMART READS for Kids . Love Art, Love Learning Welcome. Designed to expand and inspire young minds; this is...



Crochet: Learn How to Make Money with Crochet and Create 10 Most Popular Crochet Patterns for Sale: (Learn to Read Crochet Patterns, Charts, and Graphs, Beginner's Crochet Guide with Pictures)

Createspace, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****. Getting Your FREE Bonus Download this book, read it to the end and see BONUS: Your FREE Gift chapter after...



Hope for Autism: 10 Practical Solutions to Everyday Challenges

Seaborough Enterprises Publishing, United States, 2015. Paperback. Book Condition: New. Initial ed.. 203 x 127 mm. Language: English . Brand New Book ***** Print on Demand *****. Hope for Autism: 10 Practical Solutions to Everyday Challenges, provides answers to the many questions...