

Privatstiftungsgesetz - Kommentar

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So the reason for the choice of this topic is twofold: Firstly, to update and integrate the data about the structure and activities of Austrian foundations and, secondly, to obtain comparability with other countries in the course of participating at the multinational research project.

Private purpose foundations: from a classic 'beneficiary principle' to modern legislative creativity?

Mit dem Verstehen wird das Wissen erweitert und gefestigt. Due to the complexity and the heterogenous structure of the foundation landscape, a random sample was not aimed at right from the beginning because, as already discussed, quantitative methods were not suitable CCS, Research Memo 2, p.

Private purpose foundations: from a classic 'beneficiary principle' to modern legislative creativity?

First of all, the research method will be described and discussed in greater detail in section 3 which will encompass the arguments for the choice of the method as well as the sample, followed by the research procedure and analysis. Er hält zahlreiche Vorträge zum Thema Umsatzsteuer an der Akademie für Wirtschaftstreuhänder, der Akademie für Recht und Steuern und für diverse Seminarveranstalter.

Dr. Nikolaus Arnold

A characteristic element is their independence.

Discretionary powers in the Austrian Private Foundation Law

Z poslední doby se této problematice podrobně věnoval např. Often the government withdraws due to financial reasons giving way to the NPO sector to fill the emerging voids.

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Grünberger lich die Haftung auf die Gesellschaft und somit das Gesellschaftsvermögen beschränkt 6. This was especially important for the

development of foundations. Hinsichtlich des Auskunftsrechts gilt § 272 HGB sinngemäß.

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Ancient foundations were donations among the living or due to death where the contribution of assets was strictly tied up to be used for a given purpose. ISBN 978-3-7007-3877-0 entscheidungen richtig g treffen HR Mag. Man wollte unter anderem einen Anreiz schaffen, vermehrt private Gelder zu Zwecken einzusetzen, die auch im Interesse der Öffentlichkeit liegen, wie etwa zur Förderung der Kunst, Wirtschaft oder Wissenschaft.

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