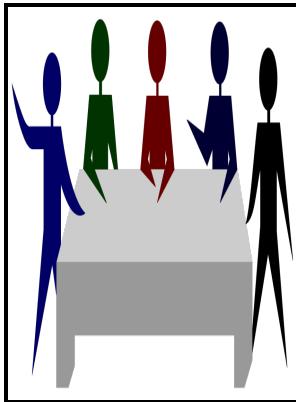


Tax planning and corporate responsibilities of boardmembers – perspectives for companies in Germany, the Netherlands, Spain, and the United Kingdom

Kluwer Law International - A guide to corporate tax in Germany for expats



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 - Tax planning and corporate responsibilities of boardmembers - perspectives for companies in Germany, the Netherlands, Spain, and the United Kingdom

Notes: Includes bibliographical references.

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Corporate Taxation System in Germany

And that requires a big change in the current culture. There is also the sometimes overlooked emotional component, as family members can be influenced by interpersonal dynamics that cloud their decision-making. These risks may include those related to interpretation of existing tax law or introduction of new tax laws or the completeness and accuracy of tax compliance filings and requirements.

Tax Policy

In all instances, the trustee, as the legal owner of the shares, has the final vote after soliciting instructions from participants, and the trustee must vote with a fiduciary interest in mind. The gains can be offset against the cost of a replacement property. John Christensen of the told Al Jazeera that he was shocked by 'the sheer scale of the figures'.

The Role of the Board in Corporate Governance

A qualifying 5% plus ordinary shareholding there are tests by reference to profits and assets on a winding up must have been held for a continuous period of 12 months ending no earlier than 24 months prior to the disposal date.

International Tax Senior Associate at PwC

Tax Policy

Bearing in mind that a business sale can be structured as a sale of shares often referred to as a stock deal or a sale of some or all of the underlying assets, it is worthwhile recapping on the key factors which influence how the deal might be structured. For UK companies, there is a direct link between and better performance.

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