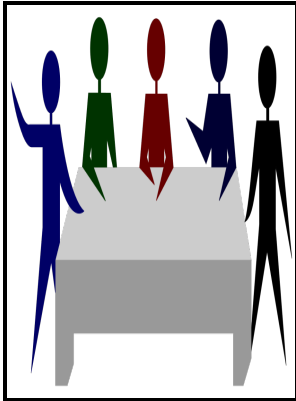


# Tax planning and corporate responsibilities of boardmembers - perspectives for companies in Germany, the Netherlands, Spain, and the United Kingdom

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



Description: -

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Tax planning -- Europe.  
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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

Also, in 1998 alone, a total of 94 corporations faced a net liability of less than half the full 35% corporate tax rate and the corporations , , , , , , , , , , , , , , , , Westpoint Stevens, , , and all had net negative tax liabilities. Also would still be due on any or drawn from the legal entity.

## **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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