



Optionen im Umsatzsteuerrecht (German Edition)

Arno Wellner

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Studienarbeit aus dem Jahr 2007 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 2,3, Albert-Ludwigs-Universität Freiburg (Lehrstuhl für betriebswirtschaftliche Steuerlehre), Veranstaltung: Neuerungen im Erbschaft- und Umsatzsteuerrecht, 17 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Das deutsche Umsatzsteuergesetz enthält verschiedene Optionen. Diese können Wettbewerbsnachteile ausgleichen, die Steuerlast senken oder administrative Erleichterung bringen. Die Ausübung einer solchen Option sollte jedoch sorgfältig geplant werden. Der Wechsel zwischen Wahlmöglichkeiten kann Schwierigkeiten mit sich bringen und eine Änderung der Umstände kann sich im Nachhinein nachteilig auswirken.

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