



Umwandlungssteuergesetz (Heidelberger Kommentar) (German Edition)

Sven Oliver Bäuml, Oliver Braatz, LL.M., Martin Brennecke, LL.M., Jan Frederik Bron, Elisabeth Dworschak, Ralf Michael Ebeling, Georg Edelmann, MBR, Michael Hölzl, Cornelia Kraft, Gerhard Kraft, Oliver Trautmann, LL.M., Katja Weigert, Lutz Enno Werner, Peter Wochinger

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Berücksichtigt das AmtshilfeRLUmsG und das sog. Streubesitzgesetz!

Der Kommentar gliedert sich in zwei Teile: Grundlagen und Kommentierung des UmwStG. Im Grundlagenteil werden systematisch abgehandelt:

- umwandlungsrechtliche Grundlagen
- betriebswirtschaftliche Grundlagen der Unternehmensumwandlung und -reorganisation
- Abbildung von Reorganisationsvorgängen in der Rechnungslegung (IFRS, HGB, Konzern).

Im zweiten Teil wird das UmwStG unter Berücksichtigung des AmtshilfeRLUmsG und des sog. Streubesitzgesetzes fundiert und praxisgerecht erläutert. Jede Vorschrift wird in ihrem Binnensystem, aber auch in ihren Bezügen zu anderen Vorschriften und den Schwerpunkten des ersten Teils dargestellt.

Die betriebswirtschaftlichen Bezüge, internationale Aspekte und die praktische Bedeutung des UmwSt-Erlasses werden bei den einzelnen Vorschriften erläutert. Alternative Gestaltungen werden aufgezeigt.

Viele Beispiele und Abbildungen tragen zum Verständnis des Umwandlungsrechts bei.

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