



Treaty Shopping: Probleme und mögliche Lösungen (German Edition)

O. Amoretti

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Studienarbeit aus dem Jahr 2008 im Fachbereich Jura - Steuerrecht, Note: 2,0, Wirtschaftsuniversität Wien (Institut für Österreichisches und Internationales Steuerrecht), Veranstaltung: Aktuelle Entwicklungen des Europäischen und Internationalen Steuerrechts, 17 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: « Next to being shot at and missed, nothing is really quite as satisfying as an income tax refund » (F.J. Raymond)

In den letzten Jahren ist eine allmählich stärkere Internationalisierung wirtschaftlicher Transaktionen zu beobachten. Im engeren Sinne ist man jedoch von einem den geschäftlichen Ansprüchen entsprechend einheitlichen Steuerrecht noch weit entfernt. Diese Tatsache wirft immer wieder die Frage nach einer international optimalen Steuerplanung auf. Solch einer Planung steht nichts entgegen, denn in den meisten Fällen wird die Vermeidung der Doppelbesteuerung bezweckt.

In diesem Kontext soll nicht unberücksichtigt bleiben, dass internationales Steuerrecht das DBA-Recht einerseits und das nationale Außensteuerrecht andererseits (innerstaatliche Regelungen mit Auslandsbezug) miteinbezieht.

Das Doppelbesteuerungsabkommen (DBA) spielt im internationalen Wettbewerb eine durchaus bedeutende Rolle: Auslandsinvestitionen werden dank der DBA-Anwendung erleichtert, indem der Besteuerungsanspruch des Quellenstaates eingeschränkt wird.

In diesem Sinne ist die Standortattraktivität des jeweiligen Landes bzw. der jeweiligen Länder unmittelbar davon betroffen. Dies ist mit Sicherheit nicht der einzige Grund, weshalb es im Interesse der einzelnen Staaten liegt, einen Sachverhalt auf eine mögliche zweifache steuerliche Belastung zu überprüfen ist.

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