Steuern und Rechtsformen II

Short Summary
The lecture "Steuern und Rechtsformen II" is an in-depth extension of the module "Steuern und Rechtsformen I". It provides an examination of the tax treatment of German companies, contingent upon their specific legal form. The course places particular emphasis on the combination of basic legal forms, the intricacies of gratuitous transfers of company assets within the context of inheritance and gift tax, and the tax implications of business reorganizations.
Course Content
On the one hand, the course puts a focus on the discussion of the tax burden of combinations of the classic legal forms. Furthermore, special problems of the legal form decision for family businesses, the treatment of the gratuitous transfer of business assets in the context of inheritance and gift tax as well as the tax treatment of business reorganizations will be discussed. The content taught in the course will be deepened in various case studies, which are integrated into the exercise accompanying the lecture.
Learning Outcomes
Students will learn: - The basics of taxation of German companies depending on the legal form, including in particular combinations of the basic legal forms. - The basics of inheritance and gift tax treatment of the gratuitous transfer of company assets, highlighting differences in legal form. - The basics of taxation when transferring company assets in the course of business reorganizations.
Reading List
Jacobs, O.H., Unternehmensbesteuerung und Rechtsform, 5th edition, Munich 2015 Schreiber, U., Besteuerung der Unternehmen, Eine Einführung in Steuerrecht und Steuerwirkung, 5th edition, Wiesbaden 2022