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Autore	Stone, Marshall Harvey
Titolo	Linear transformations in Hilbert space and their applications to analysis / Marshall Harvey Stone
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2. Record Nr.	UNINA9910460379303321
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Note generali	Includes index.
Nota di contenuto	Frontmatter -- Authors -- Foreword -- Content -- Glossary -- I. Tax -- 1. Taxation of Inbound and Outbound Investments -- Tax Classification of Foreign Legal Entities ('Comparability Test') / Wassermeyer, Wolf -- The Taxation of German Corporations and Partnerships by Comparison / Lüttge, Jörg W. -- International and Domestic Aspects of German Group Taxation / Rödder, Thomas -- Controlled Foreign Company Legislation / Schönfeld, Jens -- Repatriation by Foreign Investors of Profits from German Investments / Bahns, Jochen -- Cross-Border Investments in German Private Equity Funds / Schnittker, Helder -- Typical Transaction Structures for Buyout Investments in Germany / Oltmanns, Martin -- Taxation of Partnership Income Under German International Law / Wassermeyer, Franz -- German Income Taxation of Foreign Partners in German Trading Partnership / Sieker, Klaus -- German Tax Aspects in M&A Transactions / Kutt, Florian -- Taxation of Real Estate Investments in Germany / Engers, Torsten -- Tax Aspects of Corporate Financing / Rogall, Matthias -- The German Investment Tax Act / Mick, Marcus -- 2. Transfer Pricing -- Taxation of Royalties Between Affiliated Companies

/ Baumhoff, Hubertus -- German Transfer Pricing Documentation Requirements / Ditz, Xaver -- Business Restructurings / Greinert, Markus -- 3. Reorganization Tax -- An Overview of Reorganizations Under German Tax Law / Stangl, Ingo -- Tax-Neutral Contributions in Kind of Business Units / Dietrich, Holger -- Share-for-Share Transactions / Hageböke, Jens -- Foreign Reorganizations with a Connection to the German Tax Net / Schumacher, Andreas -- 4. Tax Accounting -- Provisions in German Income Tax Law / Hennrichs, Joachim -- Specific Features of Tax Accounting in Germany / Herzig, Norbert -- 5. VAT, Trade and Real Estate Transfer Tax -- Subordination or Close Links / Grünwald, Ulrich -- International Aspects of German Trade Tax / Freeden, Arne von -- The Cornerstones and Quirks of Real Estate Transfer Tax / Hötzel, Oliver -- 6. Tax Procedure -- Tax Disputes and Litigation in Germany / Hendricks, Michael -- Tax Audits in Germany / Schloßmacher, Stefan / Schmitt, Joachim -- Ruling Practice in Germany - Achieving Legal Certainty on Taxation / Cordes, Martin -- II. Private Clients and Succession Planning -- Unlimited and Limited Inheritance Tax Liability of Individuals and Business Entities / Hannes, Frank -- Foundation and Trust in Succession Planning / Noll, Bernd -- Inheritance and Gift Tax Planning Strategies for Individuals Subject to Nonresident Taxation (Foreigners) / Oertzen, Christian von -- Immigration and Emigration of Individuals / Baßler, Johannes -- Using German Tax Incentives for Nonprofit Organizations Across National Borders / Schauhoff, Stephan -- Taxation of Sportsmen and Artists / Schlotter, Carsten -- III. Corporate, M&A and Labor/Employment Law -- Legal Forms in German Corporate Law / Schulte, Christoph -- Private M&A in Germany / Eggenberger, Jens -- M&A Involving Listed Corporations / Göckeler, Stephan -- Cross-Border Reorganizations / Rulf, Philipp -- Corporate Reorganizations in Germany / Erkens, Michael -- Legal Aspects of Investments in German Real Estate / Wiesbrock, Michael R. -- Delisting as a Component of Taking Private Transactions / Leuering, Dieter -- German Corporate Governance Code / Gotthardt, Eric -- Recent Developments in Corporate and Financial Restructuring / Simon, Stefan -- Corporate Litigation in Germany / Fuhrmann, Lambertus -- Forms of Distribution Under German Commercial Law / Giedinghagen, Jan Christian -- Matrix Structures as a Means of Steering Groups Under Corporate Law and Labor-and-Employment Law / Nießen, Tobias -- Corporate Codetermination and Its Avoidance / Winter, Michael -- IV. Tax Crime -- Voluntary Disclosure of Tax Evasion Under German Law / Schauf, Jörg -- Changed Criminal Tax Law Framework / Randt, Karsten -- V. Public Auditing, Accounting and Business Valuation -- A Comparison of Valuation Principles in Germany and Internationally / Kohl, Torsten -- Financial Statements: Disclosure Requirements and Ways of Avoiding Them / Schmidt, Marc -- Accounting for Advertising Spots / Söffing, Andreas -- Tax Compliance - A Challenge for Tax Departments / Idler, Jesco -- Index

Sommario/riassunto

Die Festschrift ist Prof. Dr. Detlev J. Piltz - einem der führenden Berater auf dem Gebiet des Internationalen Steuerrechts - zu seinem 70. Geburtstag gewidmet. Das Werk behandelt ausgewählte aktuelle steuerrechtliche und gesellschaftsrechtliche Fragestellungen im Zusammenhang mit grenzüberschreitenden Investments nach und von Deutschland und bildet einen Querschnitt durch die Themen der täglichen Beratungspraxis. Im Vordergrund steht der mit den behandelten Themen verbundene praktische Lesernutzen. Aufgrund der Internationalität des Themas ist die Festschrift in englischer Sprache verfasst. Die 53 Beiträge der Festschrift gliedern sich in die Abschnitte: Tax Taxation of Inbound and Outbound Investments,

Transfer Pricing, Reorganization Tax, Tax Accounting, VAT, Trade and Real Estate Transfer Tax, Tax Procedure; Private Clients and Succession Planning; Corporate, M&A and Labor/Employment Law; Tax Crime; Public Auditing, Accounting and Business Valuation.
