Christine Osterloh-Konrad

Die Steuerumgehung

Eine rechtsvergleichende und rechtstheoretische Analyse

[Tax Avoidance. Combining Comparative Analysis and Legal Theory.]



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Christine Osterloh-Konrad looks at how the different legal systems in Germany, France, Britain and the USA handle the phenomenon of tax avoidance. Anti-avoidance mechanisms are interpreted as attempts to deal with cases in which the result of applying a legal rule is at odds with the rule's justification. The study develops a functional approach to general anti-avoidance instruments and makes suggestions for their institutional design.

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