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.

Christine Osterloh-Konrad ist Inhaberin des Lehrstuhls für Bürgerliches Recht, Handels- und Gesellschaftsrecht, Steuerrecht sowie Rechtsphilosophie an der Universität Tübingen.
https://orcid.org/0000-0003-3512-0195

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Postfach 2040
D-72010 Tübingen
info@mohrsiebeck.com
www.mohrsiebeck.com