

Dominik Rumpf

Zinsbereinigung bei der Dualen Einkommensteuer

Die Unternehmensteuerreform 2008 und der Vorschlag einer »Zinsbereinigung des Grundkapitals«

[Notional Interest Deduction on Dual Income Tax. The Business Tax Reform in 2008 and the Proposal for a Notional Interest Deduction on Nominal Capital and Capital Reserves.]

Published in German.

Against the backdrop of international tax competition, corporate and investment income taxation has been gradually diverging from its original principles during the past years. In the last comprehensive reform in 2008/2009, individual elements of a dual income tax were implemented. Dominik Rumpf analyzes the extensive effects of this mixed system. Some of the main disadvantages are that equity financing is affected adversely in comparison to outside financing and that there is considerable potential for tax planning. The notional interest deduction on nominal capital and capital reserves is a suggestion for reform which would make it possible to continue on the current path towards a dual income tax. Compared to other options, it is characterized by its relatively small loss of tax revenues and its advantageous effects on international tax competition.

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2013. XXIV, 238 pages. BtrFin 32

ISBN 978-3-16-152881-1

DOI 10.1628/978-3-16-152881-1

eBook PDF 64,00 €

ISBN 978-3-16-152869-9

sewn paper 64,00 €

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