



Compliance Risk Management Rechtsvergleichende Internationalen

Chao Zhang



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Tax Compliance und Tax Risk Management Robert Risse, 2015-06-19 Der Begriff Tax Compliance ist geprägt von einer zunehmenden Unsicherheit in der Frage wie ein steuerliches Gesetz auszugestalten ist und was einer gesetzlichen Regelung im Steuerrecht bedarf. Im internationalen Kontext werden Begriffe wie die sog. aggressive Steuerplanung verwendet, die weder gesetzlich definiert noch konkret näher beschrieben werden können. Die Begrifflichkeit der aggressiven Steuerplanung an sich dient vielmehr als Abschreckungsinstrument der Finanzverwaltung und anderer Interessengruppen für den Steuerpflichtigen bzw. für das steuerpflichtige Unternehmen. Die Arbeit untersucht vor diesem Hintergrund die aktuelle Rechtslage auch im internationalen Kontext und entwickelt ein zusammenhängendes Konzept zur Definition von Tax Compliance und Tax Risk Management als Teil der Tax Compliance. Hiervon ausgehend werden sowohl die konkreten Fragen nach der Wirkung von Tax Compliance im Verhältnis zur Finanzverwaltung als auch in der Umsetzung in der Praxis innerhalb eines Konzerns beantwortet.

Tax control framework Antonella Della Rovere, Pietro Schipani, Carola Valente, Piergiorgio Valente, Federico Vincenti, 2025-06-24 In un contesto globale sempre più esigente dove trasparenza e responsabilità sono al centro delle aspettative di investitori, autorità e società civile, le imprese non possono più permettersi di considerare la fiscalità un aspetto meramente tecnico-amministrativo. La tax governance emerge sempre di più come un pilastro strategico per garantire non solo la compliance normativa ma anche la creazione di valore sostenibile e duraturo. Il Volume Tax Control Framework: Modelli di Governance e Management per la Cooperative Compliance esplora in maniera approfondita le modalità attraverso cui i contribuenti possano trasformare il rischio fiscale in un'opportunità di crescita e consolidare la fiducia degli stakeholder attraverso un approccio strutturato e innovativo. Con un focus sui più moderni strumenti di gestione del rischio fiscale tra i quali, in particolare, il Tax Control Framework, il libro si rivolge a tutti gli operatori economici e fornisce suggerimenti pratici e spunti per la costruzione di un sistema integrato di tax risk management in linea con le best practices internazionali, tenendo conto dei recenti interventi normativi in materia.

Manuale società commerciali 2025 Matteo Bonelli, 2024-10-29 T00:00:00+01:00 L'opera raccoglie i contributi di decine di Autori appartenenti allo studio legale BonelliErede che assistono regolarmente imprese e investitori nazionali e internazionali in problemi pratici del diritto societario. Gli argomenti trattati sono riorganizzati in ragione delle decisioni che le società sono chiamate a prendere sia nella gestione ordinaria sia nelle situazioni più difficili come le crisi d'impresa e i contenziosi. Sono quindi analizzati anche con riferimento alla disciplina applicabile alle società quotate i vari profili della gestione prudente dell'impresa, l'accesso alle fonti di finanziamento, la personalizzazione dei diritti sociali e le operazioni straordinarie. Vengono poi trattate le crisi d'impresa nel contesto di un quadro normativo aggiornato dal D.Lgs. 13 settembre 2024 n. 136 e alcune strategie e tattiche di cui tener conto nel contenzioso societario. Viene infine svolta una ricognizione dell'evoluzione della nozione di interesse sociale nel contesto di un quadro normativo che ultimamente ne ha sempre più allargato i confini.

Herausforderungen einer

globalen Wirtschaftsethik Christian A. Conrad, 2016-06 Die fortschreitende Globalisierung der Wirtschaft führt zu immer neuen Änderungen der internationalen Arbeitsteilung und neuen Geschäftsmöglichkeiten womit besondere ethische Herausforderungen verbunden sind Internationale Konzerne können sich im Rahmen der Globalisierung durch eine Standortverlagerung dem Zugriff ihrer Regierungen entziehen und die Schwächen ausländischer Staaten zu ihrem Vorteil ausnutzen Die Unternehmen können nicht nur durch eine Standortwahl versuchen ihre Kosten zu Lasten der Umwelt und der Arbeitnehmer zu minimieren sondern auch ihre steuerliche Belastung senken Ziel dieses Sammelbandes ist es ethische Verfehlungen aufzuzeigen und mit Hilfe der Wirtschaftsethik Lösungsmöglichkeiten herauszuarbeiten Die Globalisierung ändert die Welt und das zwischenmenschliche Zusammenleben Es gibt immer mehr internationale Vernetzungen die zu immer mehr Interdependenzen führen Das Ergebnis der Analyse zeigt dass vor diesem Hintergrund in allen Bereichen immer mehr Politiken global abgestimmt werden müssen Je globaler die Welt wird desto mehr bedarf es eines supranationalen Rechtssystems mit einer bergeordneten Organisation die bei Sanktionsmöglichkeiten verfügt um ethisches Wirtschaftsverhalten durchzusetzen

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Vereinheitlichung interner Datenerhebungsprozesse für Zwecke der

Hinzurechnungsbesteuerung nach §§ 7 ff. AStG Tatiana Freifrau von Pallandt, 2016-02-29 Das vorliegende Buch stellt ein praxisnahes Konzept der systematischen Erhebung AStG relevanter Informationen vor die für eine vollständige Erfüllung der im Rahmen der deutschen Hinzurechnungsbesteuerung bestehenden erhöhten Mitwirkungs bzw. Erklärungsspflichten notwendig sind Das Buch fasst Ergebnisse einer Untersuchung der in den 7 ff. AStG verankerten steuerrelevanten Tatbestände zusammen und beschreibt wie die Informationsbeschaffung und Auswertungsmechanismen systematisiert und vereinheitlicht werden können Es trägt damit zur Kosten- und Qualitätsoptimierung im Rahmen der AStG-Erklärung durch Aufzeichnung der Wege der Informationsbeschaffungsprozesse ihrer Vereinheitlichung und teilweisen Automatisierung bei Die Praxisrelevanz dieses Buches besteht darin betroffenen Steuerpflichtigen bzw. Steuer- und Rechtsberatern ein einsatzfähiges Instrumentarium vorzustellen mit dessen Hilfe die AStG relevanten Informationen durch systematisierte Industrie- und branchenspezifische Fragebögen erhoben im Hinblick auf die Anwendbarkeit der Hinzurechnungsbesteuerung analysiert und zur Einreichung an die Finanzverwaltung im Rahmen der AStG-Erklärung vorbereitet werden können Die Ergebnisse des

Buchs verdeutlichen die Unmöglichkeit der Implementierung von systematisierten und vereinheitlichten unternehmensinternen Informationsbeschaffungs und Auswertungsprozessen sowohl aus verfahrenswirtschaftlicher wie auch aus qualitätsoptimierender Sicht um den strengen Anforderungen der Finanzverwaltung im Zusammenhang mit den erhöhten Mitwirkungspflichten beim Vorliegen der Auslandssachverhalte Rechnung zu tragen Information Systems Security and Privacy Paolo Mori, Steven Furnell, Olivier Camp, 2019-07-04 This book constitutes the revised selected papers of the 4th International Conference on Information Systems Security and Privacy ICISSP 2018 held in Funchal Madeira Portugal in January 2018 The 15 full papers presented were carefully reviewed and selected from a total of 71 submissions They are dealing with topics such as data and software security privacy and confidentiality mobile systems security biometric authentication information systems security and privacy authentication privacy and security models data mining and knowledge discovery phishing security architecture and design analysis security testing vulnerability analysis and countermeasures web applications and services **Bankvertragsrecht** Stefan Grundmann, Jens-Hinrich Binder, Florian Möslin, 2018-02-05 Der Staub ist einer der ältesten deutschsprachigen Kommentare zum Handelsrecht die erste Auflage erschien 1893 Er hat als der umfassendste vollständigste und bedeutendste Großkommentar zum Handelsrecht einschließlich zahlreicher Nebengebiete ein herausragendes Renommee Sein hohes Ansehen beruht vor allem auf einer wissenschaftlich fundierten und zugleich praxisorientierten Kommentierung die nicht zuletzt durch hervorragende und namhafte Herausgeber und Autoren aus Wissenschaft und Praxis gewährleistet wird Der Kommentar erscheint in 15 Bänden gegliedert nach den Büchern des HGB Neben dem gesamten Handelsrecht außerdem das Seerecht inklusive einer umfassenden Darstellung des Bilanzrechts werden unter anderem das Bankvertragsrecht CMR das Transportrecht mit den ADSp und weiteren Allgemeinen Bedingungen aus dem Transportrecht detailliert und ausführlich erläutert **Investmentbanking** Stefan Grundmann, Florian Möslin, Jens-Hinrich Binder, 2020-12-16 Die Sonderausgabe der Kommentierung des Bankvertragsrechts aus der 5. Auflage des Staub in zwei Bänden bringt das Bankvertragsrecht als Gesamtwerk erstmals auf einen einheitlichen und grundrichtlich revidierten Stand Im Band Investmentbanking werden behandelt Gesamtsystem des Investmentbankings Marktregeln Organisationsanforderungen an Marktteilnehmer und Marktinfrastruktur sowie die Kundenbeziehung Wertpapierhandel Effektengeschäft **Bowker's Law Books and Serials in Print**, 2000

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