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Die Steuerliche Zurechnung Von Luxusimmobilien

Michael Stein



Die Steuerliche Zurechnung Von Luxusimmobilien:

Die steuerliche Zurechnung von Luxusimmobilien Sebastian Tratlehner, 2015-05 **Die steuerliche Zurechnung von Luxusimmobilien** Sebastian Tratlehner, 2015 **Einkunftserzielungsabsicht oder Liebhaberei bei Immobilienvermietung** Michael Stein, 2009-05-12 Fachbuch aus dem Jahr 2009 im Fachbereich Jura Steuerrecht Sprache Deutsch Abstract Zweck der Besteuerung ist es Mittel für die öffentliche Hand zu beschaffen. Deshalb wird auch vom Vermieter einer Immobilie verlangt, dass auf Dauer gesehen positive Einkünfte für die Besteuerung erfasst werden können. Wenn es aber um die private Vermietung von Wohnraum geht, werden dem Finanzamt regelmäßig Werbungskosten, Abschüsse, Verluste über längere Zeiträume erklärt. Dabei kommt es immer wieder zu Auseinandersetzungen darüber, ob die Vermietung steuerrechtlich zu berücksichtigen oder als unbeachtliche Liebhaberei zu beurteilen ist. Der Rechtsanwender findet hierzu keine gesetzliche Definition dafür, aber eine kaum noch zu überblickende Fülle von Urteilen. Vor Mit dieser Arbeit soll dem Leser das notwendige Werkzeug an die Hand gegeben werden, um einen detaillierten Einblick in diese Materie zu erhalten. Praxishinweise und Beispiele runden die Arbeit ab. Ausnahmslos die gesamte einschlägige Rechtsprechung des Obergerichtes Bundesfinanzhof und der Untergerichte Finanzgerichte wurden ebenso ausgewertet wie die Verlautbarungen der Finanzverwaltung. Insgesamt sind mehr als 800 Gerichtsentscheidungen, rund 50 Verwaltungsanweisungen und mehr als 200 Literaturbeiträge verarbeitet. Die vorliegende Arbeit mit Rechtsstand Juni 2009 richtet sich vornehmlich an Steuerberater, Fachanwälte für Steuerrecht, Finanzbeamte und an Immobilienbesitzer.

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