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Raffaela Di Napoli



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hinsichtlich der steuerlichen gegebenheiten einzelner stiftungsarten weiter fortgef hrt wird der theoretische teil der studie
stellt die steuerliche behandlung der verm gens bertragung auf die stiftung dar dabei wird auf die f r die

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ein steuergesetz ist eine allgemein verbindliche rechtsnorm die von einem dazu ermächtigten staatlichen organ dem
gesetzgeber zur regelung des steuerrechts erlassen worden ist die gesamtheit aller steuergesetze sind ausfluss der
steuerhoheit und bilden auf basis des x abschnitt des grundgesetz die rechtliche grundlage für die erhebung der steuern

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steuerpflichtigen im rahmen einer der einkunftsarten des 2 absatz 1 satz 1 nummer 4 bis 7 zufließen 2 zu den einnahmen in
geld gehören auch zweckgebundene geldleistungen nachträgliche kostenerstattungen