



## **Zukunftsfragen des deutschen Steuerrechts II (MPI Studies in Tax Law and Public Finance) (German Edition)**

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## Zukunftsfragen des deutschen Steuerrechts II (MPI Studies in Tax Law and Public Finance) (German Edition)

Das deutsche Steuerrecht ist durch beständigen Wandel geprägt. Der Steuerrechtswissenschaft fällt die Aufgabe zu, sich abzeichnende Entwicklungen möglichst frühzeitig zu identifizieren und wissenschaftlich zu durchdringen. Auf Anregung des Max-Planck-Instituts für Steuerrecht und Öffentliche Finanzen haben sich bereits zum zweiten Mal führende Steuerrechtswissenschaftlern der jüngeren Generation mit von ihnen als besonders wichtig erachteten „Zukunftsfragen“ des deutschen Steuerrechts befasst. Die Bandbreite der behandelten Themen reicht von den verfassungsrechtlichen und europarechtlichen Rahmenbedingungen der Steuerrechtsordnung über das Potential der Kodifikationsidee im Steuerrecht bis hin zur Besteuerung des Finanzsektors und zur Vermeidung der Umsatzsteuerdefinitivbelastung bei Körperschaften des öffentlichen Rechts.

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