Handbuch Treasury

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text dt und engl

kaum ein umstand wird in der politischen debatte derart beklagt wie die komplexität des steuerrechts allerdings bleibt oftmals unklar was mit komplexität gemeint ist vorliegendes buch stellt die thematik umfassend und dennoch konzis dar auf der grundlage systemtheoretischer erkenntnisse wird erläutert was unter steuerkomplexität zu verstehen ist was deren ursachen sind und was sowohl der rechtsanwender als auch der gesetzgeber dagegen unternehmen können es wird zudem aufgezeigt wie der komplexitätsgrad mittels einer ökonomischen kostenanalyse konkret bemessen wird kernstück des buchs bildet die beantwortung der frage wie sich die politische forderung nach einem einfachen und wenig komplexen steuerrecht mit möglichst effektiver wirkung in die bestehende rechtsordnung einfügen liesse

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