

The Entrepreneurship Concept in a European Comparative Law Perspective

René Offermanns



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By

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**The Entrepreneurship Concept in a European
Comparative Tax Law Perspective**

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VOLUME 5

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FOREWORD

Writing an English translation of my thesis “The Entrepreneurship Concept in a European Comparative Tax Law Perspective”, which was finalized in 1996, became almost like writing a second thesis pursuant to the various legal changes in the countries studied. At all events, the topic received much attention from the legislature during the past years. For collecting all the necessary materials, I benefitted from being employed at the International Bureau of Fiscal Documentation.

The stage of finalizing the manuscript was intensive but pleasant thanks to the guidance from and co-operation with Prof. Dr. P. Essers. In addition, I want to convey my thanks to Dr. M. Sanders for linguistic editing and pleasant co-operation.

The book is updated as of 1 January 2002.

LIST OF ABBREVIATIONS

A.C.	Law Reports, Appeal Cases (since 1891)
Abs.	Absatz
Abschn.	Abschnitt
ACT	Advance Corporation Tax
AG	Aktiengesellschaft
A-G	Advocaat Generaal
AktG	Aktiengesetz
ALL ER	All England Law Reports
Anm.	Anmerkung
AN	Assemblée Nationale
Ann.	Annexes
AO	Abgabenordnung
a.o.	and others
art.	artikel(en)
Ass.	Assemblée
Aufl.	Auflage
AWR	Algemene wet inzake rijksbelastingen
B	Beslissingen in belastingzaken (1912–1952)
BB	Betriebs-Berater (journal)
BCD	Bulletin des contributions directes (Dupont)
BdF	Bundesminister der Finanzen
Besluit IB'41	Besluit op de Inkomstenbelasting 1941
Besluit Vpb'42	Besluit op de Vennootschapsbelasting 1942
Besluit WB' 40	Besluit op de Winstbelasting 1940.
BewG	Bewertungsgesetz
BFH	Bundesfinanzhof
BFH/NV	Sammlung amtlich nicht veröffentlichter Entscheidungen des BFH
BGB	Bürgerliches Gesetzbuch
BGBI.	Bundesgesetzblatt
BGH	Bundesgerichtshof
BMF	Bundesministerium der Finanzen
BNB	Beslissingen in belastingzaken Nederlandse Belasting-rechtspraak (since 1953)
BO	Bulletin Officiel
BOCI	Bulletin Officiel des Contributions Indirectes
BR-Dr.	Bundesrat-Drucksache
BRK	Belastingregeling voor het Koninkrijk
BStBl.	Bundessteuerblatt
BTC	British Tax Cases
BT-Drucks.	Bundestag-Drucksache

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BTR	British Tax Review (journal)
BTW	Belasting Toegevoegde Waarde
BV	Besloten Vennootschap met beperkte aansprakelijkheid
BVerfG	Bundesverfassungsgericht
BVerfE	Entscheidungen des Bundesverfassungsgerichts
BW	Burgerlijk Wetboek
C	Case
CA	Court d'Appel
C.A.	Court of Appeal
CA	Companies Act
CdC	Code du Commerce
CE	Conseil d'État
C&E	Customs & Excise
CEFEP	Centre d'Études de Fiscalité des Entreprises
CGTA	Capital Gains Tax Act
Ch	Law Reports, Chancery Division
Ch D	Chancery Division
Ch. Dép.	Chambre des députés
CGI	Code général des impôts
CIR	Commissioners of Inland Revenue
CMLR	Communautary Law Reports
Com	Commissie
comm.	commentaire
Commrs	General or Special Commissioners
Concl.	Conclusion
CT	Corporation Tax
CV	Commanditaire vennootschap
D. adm.	Documentation administrative (en matière fiscale)
DB	Der Betrieb (journal)
DF	Droit Fiscale (journal)
DM	Deutsche Mark
DStR	Deutsches Steuerrecht (journal)
EARL	Entreprise agricole à responsabilité limitée
ECJ	European Court of Justice
EC	European Community
EESV	Europees Economisch Samenwerkingsverband
EFG	Entscheidungen der Finanzgerichte
EG	Europese Gemeenschap
EG	Estate Gazette
EG-Verdrag	Verdrag betreffende de Europese Gemeenschap
EMU	European Moneterian Union
ESStG	Einkommensteuergesetz
EURL	Entreprise unipersonnelle à responsabilité limitée
EWG	Europäische Wirtschaftsgemeinschaft
FA	Finance Act

List of Abbreviations

FED	Fiscaal Weekblad FED (journal)
ff.	fortfolgend
FF	Franse Francs
FG	Finanzgericht
FII	Franked Investment Income
FKPG	Gesetz zum föderalen Konsolidierungsausgleich
FM	Fiscale Monografie
FR	Finanz-Rundschau (bis 1990); Finanz-Rundschau für Einkommensteuer, mit Körperschaftsteuer und Gewerbesteuer seit 1991) (journal)
GewStG	Gewerbsteuergesetz
GmbH	Gesellschaft mit beschränkter Haftung
GmbHG	GmbH-Gesetz
GmbHR	GmbH-Rundschau (journal)
GrS	Großer Senat
HGB	Handelsgesetzbuch
HL	House of Lords
HMIT	Her Majesty Inland Treasury
HR	Hoge Raad der Nederlanden
Hrsg.	Herausgeber
HvJEG	Hof van Justitie van de EG
ICTA	Income and Corporation Taxes Act
IBFD	International Bureau of Fiscal Documentation
ID	Impôts directs
IFA	International Fiscal Organization
inc.	incorporation
incl.	inclusief
Inst.	Instruction
i.S.d.	im Sinne des/der
ITR	International Tax Review
J.C.P.	Juris-classeur périodique (semaine juridique)
jo.	juncto
JOB	Jurisprudentie Omzetbelasting (journal)
J.O. déb. Ass. Nat.	Journal officile des débats de la Assemblée Nationale
JZ	Juristenzeitung (journal)
KB	King's Bench Division
KG	Kommanditgesellschaft
KStG	Körperschaftsteuergesetz
l.c	left column
l.c.	locus citatus
loc. cit.	locus citatus
LH	Lower House
LStDV	Lohnsteuerdurchführungsverordnung
LT	Law Times Reports

The Entrepreneurship Concept

Ltd.	Limited
MBB	Maandblad Belastingbeschouwingen (journal)
MCT	Mainstream Corporation Tax
NJW	Neue Juristische Wochenschrift (journal)
NV	Naamloze Vennootschap
NWB	Neue Wirtschafts-Briefe
OHG	Offene Handelsgesellschaft
OJ	Official Journal
p.	page
Par.	Paragraph
Plén.	Plénaire
QBD	Queen's Bench Division
Rdnr.	Randnummer
Rép.	Réponse ministérielle
Rép. Sén.	Réponse Senat
Rev. Soc.	Revue des sociétés
RFH	Reichsfinanzhof
RFHE	Sammlung der Entscheidungen des Reichsfinanzhofs
RJF	Revue de Jurisprudence Fiscale (journal)
r.c.	right column
R.O.	Recueil Officielle
RStBl.	Reichssteuerblatt
SA	Société anonyme
SARL	Société à responsabilité limitée
Sch(ed).	Schedule
Sec.	section
SG	Stille Gesellschafter
Sp.	Spalte
SP	Inland Revenue Statement of Practice
s.-s.	sous section
StandOG	Standortsicherungsgesetz
Stb.	Staatsblad
StbJB	Steuerberater-Jahrbuch (journal)
STC	Simon's Tax Cases
StuW	Steuer und Wirtschaft (journal)
TA	Tax Act
TC	Tariefcommissie
TC	Tax Cases
TC	Tax Court
TMA	Taxes Management Act 1970
TFO	Tijdschrift voor Fiscaal Ondernemingsrecht (journal)
Trb.	Tractatenblad
TVA	Tax sur la Valeur Ajoutée
TVVS	Tijdschrift voor vennootschappen, verenigingen en stichtingen (journal)

List of Abbreviations

UmwStG	Umwandlungssteuergesetz
UR	Umsatzsteuer-Rundschau (journal)
UStG	Umsatzsteuergesetz
VAT	Value Added Tax
VATA	Value Added Tax Act
VATTR	Value Added Tax Tax Reports
vgl.	vergelijk
V-N	Vakstudie Nieuws (journal)
Vof	Vennootschap onder firma
Wet IB '64	Wet op de Inkomstenbelasting 1964
Wet IB 2001	Wet Inkomstenbelasting 2001
Wet Vpb '69	Wet op de Vennootschapsbelasting 1969
Wet OB '68	Wet op de Omzetbelasting 1968
WFR	Weekblad (voor) fiscaal recht (journal)
WIR	Wet op de Investeringsrekening
WLR	Weekly Law Reports

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