



Funktionsverlagerung ins Ausland: Risiken für Controller (German Edition)

C. F. Dobner

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Bereits seit einigen Jahren ist das Thema Funktionsverlagerung auch in das Visier der Finanzbehörden gelangt. Die Gesetzeslage wurde seither Jahr für Jahr komplexer. Umfangreiche Verwaltungsanweisungen des Bundesministeriums für Finanzen haben die Situation gerade in den letzten Monaten weiter verschärft. Eine Funktionsverlagerung ins Ausland kann gerade in Krisenzeiten eine signifikante finanzielle Entlastung darstellen. Wegen der verschärften gesetzlichen Regelungen zeigen sich jedoch auch enorme Risiken.

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