



# Mehrwertsteuer-Reformmodelle für die EU (German Edition)

*Nicola Claaßen*

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Studienarbeit aus dem Jahr 2005 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 1,7, Technische Universität Dortmund, Veranstaltung: Internationale Besteuerung, 11 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Die Mehrwertsteuer (MWSt) ist für die Mitgliedstaaten der Europäischen Union (EU) eine der wichtigsten Einnahmequellen. In Deutschland z.B. machte die Mehrwertsteuer 2000 ca. 30 Prozent der Staatseinnahmen aus. (Gebauer u.a., 2002, S. 1)

In dieser Seminararbeit soll das bestehende Mehrwertsteuer-Übergangssystem und verschiedene Alternativen für eine endgültige Mehrwertsteuerreform in der Europäischen Union beschrieben werden. Weiterhin werden die Vor- und Nachteile der verschiedenen Mehrwertsteuervorschläge beleuchtet und ihr Harmonisierungsbedarf für die EU-Mitgliedsländer diskutiert.

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