



Strafbefreiungserklärungsgesetz oder Steueramnestie (German Edition)

M. Sydow

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Der Fiskus gewährt deutschen Steuersündern für den Zeitraum von 1993 bis 2002 Steueramnestie in Form von Straffreiheit und verringerter Steuerschuld. (2) Die Wirksamkeit einer strafbefreienden Erklärung ist an verschiedene Formalien gebunden. (1) Bei einer Hinterziehung beispielsweise normaler Einkommenssteuer sind im Ergebnis nur 15 Prozent der hinterzogenen Einnahmen an das Finanzamt nachzuzahlen. (3)

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