



Die Einführung von Real Estate Investment Trusts in Deutschland (German Edition)

Sebastian Schmidt

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Studienarbeit aus dem Jahr 2007 im Fachbereich Jura - Zivilrecht / Handelsrecht, Gesellschaftsrecht, Kartellrecht, Wirtschaftsrecht, Note: 12 Punkte, Hochschule für Finanzen Hamburg, Veranstaltung: Privatrecht, 15 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: In der vorliegenden Arbeit wird zuerst grundlegend beschrieben, was den Real Estate Investment Trust (REIT) kennzeichnet, bevor in der Folge detailliert auf die in Deutschland gesetzlich festgelegte Konzeption des REIT und die damit verbundene steuerliche Behandlung sowie resultierende finanz- und gesellschaftspolitische Problematiken eingegangen wird.

Schlussendlich wird ein Vergleich zu ausländischen REIT-Modellen gezogen und Zukunftsperspektiven für den deutschen REIT, auch G-REIT bzw. German REIT genannt, aufgezeigt.

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