

Thomas Wenzler  
Markus Rübenstahl

# Die Selbstanzeige

Ratgeber Steuerstrafrecht

*3. Auflage*



Springer Gabler

# Die Selbstanzeige Thomas Wenzler

**Thomas Wenzler**

## **Die Selbstanzeige Thomas Wenzler:**

**Die Selbstanzeige** Thomas Wenzler, Markus Rübenstahl, 2019-10-08 Wer erfolgreich eine Selbstanzeige erstattet kann nicht bestraft werden obwohl er eine Steuerhinterziehung begangen hat Dieser Ratgeber beschreibt die Voraussetzungen und gibt Handlungsempfehlungen Er wendet sich an Berater Rechtsanwälte und Steuerberater die gefordert sind wenn Mandanten von nicht versteuerten Betriebseinnahmen nicht deklarierten Geldanlagen und dergleichen berichten Auch an Richter Staatsanwälte und Mitarbeiter der Finanzverwaltung richtet sich dieses Buch Die 3 berarbeitete Auflage betont das Thema Tax Compliance und zeigt verschiedene Unterschiede zwischen Nacherklärung 153 AO und Selbstanzeige 371 AO nebst Vorschriften der Nacherklärung auf **Die Selbstanzeige** Thomas Wenzler, 2010-09-02 Wer erfolgreich eine Selbstanzeige erstattet kann nicht bestraft werden obwohl er eine Steuerhinterziehung begangen hat Dieser Ratgeber beschreibt die Voraussetzungen und gibt Handlungsempfehlungen **BANKMAGAZIN - Jahrgang 2010** Stefanie Burgmaier, Stefanie Hüthig, 2015-08-06 Dieser Jahrgangsband bindet alle elf Ausgaben BANKMAGAZIN des Jahres 2010 Unabhängig kritisch kompetent für Führungskräfte der Finanzwirtschaft und solche die es werden wollen BANKMAGAZIN ist die größte Bankzeitschrift Deutschlands für Fach und Führungskräfte in Banken Sparkassen und der Finanzwirtschaft Unabhängige Experten vermitteln fundierte Informationen aus allen bankrelevanten Geschäftsfeldern Branchenentwicklung Marketing Kundenservice Vertrieb Personal Informations- und Kommunikationstechnologie und Finanzprodukte stehen im redaktionellen Fokus Der Serviceteil ergänzt das Themenspektrum durch Unternehmensnachrichten Produktinformationen Interviews Fallstudien Trends Veranstaltungen Literatur und Anbieterverzeichnis **Tax Compliance** Gülpéri Atalay, Michael Beisheim, Markus Brinkmann, Martina Butenschön, Marco Cerrato, Romain Daguzan, Kenneth Dettman, Holger Dietrich, Verena Erl, Juan Carlos Ferrucho, Henning LL.M. Frase, Torben Fischer, Michael Görlich, Markus Gotzens, Sonja Heine, Klaus Herrmann, Kevin Hindley, Fridtjof Hinz, Carsten Höink, Daniel Holenstein, Andreas Höpfner, Jesco Idler, Daniel Kaiser, Florian Kaiser, Susann Karnath, Gabriel Kurt, Anna Luce, Marko Matthes, Johann-Nikolaus Meyer, Marco Meyer, Marcus Nicolaou, Johanna Nicolas, Christian Pelz, Dirk Petri, Reimar LL.M. Pinkernell, Henning Radtke, Roman Reiß, Markus Mag.iur. Rübenstahl, Felix Ruhmannseder, Carsten Schlotter, Dirk Schmidtmann, Alexander Sommer, Thomas Stein, Sabine Stetter, André-M. LL.M. Szesny, Vassil Tcherveniachki, Daniel Ternes, Olivier Vergniolle, Jörg Weigell, Martin Weiß, Thomas Wenzler, 2018-03-19 Das Handbuch behandelt die steuerlichen Verfahrensabläufe Fragestellungen und Probleme mit Inland und Auslandsbezug umfassend und abschließend So können Mitarbeiter in Unternehmen und ihre externen Berater in den steuerlich regulatorisch und strafrechtlich haftungsrelevanten Bereichen Risiken für das Unternehmen und seine Organe und Mitarbeiter preventiv vermeiden oder bestehende Risikolagen erkennen und beseitigen In einem Allgemeinen Teil wird der Zusammenhang von Tax Compliance und allgemeinen Compliance Maßnahmen der Compliance Organisation und dem Compliance Management System schlüssig aufbereitet Im folgenden Besonderen Teil werden die besonders risikobehafteten

steuerlichen Themengebiete aus sich heraus verst ndlich knapp dargestellt und die Ausf hrungen zur Compliance in spezifischer Weise angeschlossen Themen sind z B Verrechnungspreise Umsatzsteuerkarusselle Tax Due Diligence Geldw sche etc Im dritten Teil wird ein berblick ber wesentliche Tax Compliance Erfordernisse von bedeutenden Nachbarl ndern und wichtigen Handelspartnern USA GB F I CH A gegeben teilweise in englischer Sprache **return - Jahrgang 2018**  
Stefanie Burgmaier,Hans Haarmeyer,Thorsten Garber,2019-07-03 Das Jahrbuch der return b ndelt alle sechs Ausgaben der Zeitschrift aus 2018 in einem Band Der Anspruch lautet Aufkl rung statt Aussichtslosigkeit Denn das Magazin f r Transformation und Turnaround widmet sich vorbildlicher Unternehmensf hrung in erfolgreichen Anpassungsprozessen bis hin zu bew ltigten Krisen Daf r berichtet return praxisnah wie Unternehmenslenker den Wandel rechtzeitig erkennen und die Wende fr hzeitig einleiten Unternehmer Berater Forscher und Journalisten berichten anhand von konkreten Beispielen ber Best Practice Leser mit Management Aufgaben erhalten zudem Hintergrund und Wissen zu wichtigen betriebswirtschaftlichen juristischen und steuerlichen Themen Nutzwert Orientierung und Inspiration vereinen die Inhalte zur St rkung von Unternehmern und er ffnen damit neue Blickwinkel auf Chancen und Risiken Die Management Zeitschrift richtet sich vor allem an Inhaber Vorst nde Gesch ftsf hrer Berater Pr fer Wirtschaftsjuristen Insolvenzverwalter und Finanzdienstleister Profis ziehen Profit aus der Lekt re weil return als Medientitel mit starkem Schutzfaktor wirkt

Vollendungsumkehr und Wiedergutmachung Tobias Ceccinato,2017-01-16 Long description Die Diskussion um die Selbstanzeige im Steuerstrafrecht vermittelt unweigerlich den Eindruck es handele sich dabei um eine singul re Erscheinungsform der Strafbarkeitseinschr nkung Tobias Ceccinato stellt einen Zusammenhang zwischen dem Rechtsinstitut der Selbstanzeige und den zahlreichen Regelungen der t tigen Reue und der Wiedergutmachung her *Die aktuelle Entwicklung der Selbstanzeige im Steuerrecht seit den Versch rrfungen zum 01.01.2015* Elisa Veilchner,2022-08-09 Masterarbeit aus dem Jahr 2022 im Fachbereich BWL Rechnungswesen Bilanzierung Steuern Note 3 0 FOM Essen Hochschule f r Oekonomie Management gemeinn tzige GmbH Hochschulleitung Essen fr her Fachhochschule Sprache Deutsch Abstract Ziel der Arbeit ist es die strafrechtlichen Aspekte der Selbstanzeige herauszuarbeiten und die wesentlichen n derungen der einschl gigen Rechtsvorschriften der letzten Jahre zu beleuchten Des Weiteren soll konkretisiert werden wie sich die Anzahl der Selbstanzeigen im Zuge der versch rften Gesetze zum 01 01 2015 entwickelt haben Die nachfolgenden Forschungsfragen gilt es im Rahmen der Arbeit zu beantworten Welchen Sinn und Zweck verfolgt die Selbstanzeige Was hat sich seit den Versch rrfungen zum 01 01 2015 ver ndert Sollte man die Selbstanzeige und die daraus resultierende Straffreiheit abschaffen Welche Rolle spielen Tax Compliance Systeme im unternehmerischen Bereich hinsichtlich der Selbstanzeige Welchen Zusammenhang bilden die Unternehmensstrukturen zu Steuerstraftaten Die strafbefreieende Selbstanzeige ist trotz der rechtlichen Einschr nkungen durch den Gesetzgeber immer noch ein bef higtes Mittel zur Vermeidung einer Bestrafung einer Steuerstraftat Die Straffreiheit wird als Anreiz daf r genutzt um eine bislang verborgene

und m glicherweise auch k nftig verborgen bleibende Steuerquelle im Interesse des Fiskus aufzudecken Die Abgabe einer Selbstanzeige wurde durch die nderung der Abgabenordnung und des Einf hrungsgesetzes zur Abgabenordnung vom 22.12.2014 eingegrenzt beziehungsweise versch rft Die wesentlichen nderungen zeigen sich insbesondere durch den Nacherkl rungszeitraums auf zehn Jahre sowie die deutliche Erh hung des Zuschlags zur Selbstanzeige und der Erweiterung der Sperrgr nde in der Vorschrift des 371 Abs 2 AO      **Die Selbstanzeige** Thomas Wenzler, Markus Rübenstahl, 2015-07-14 Wer erfolgreich eine Selbstanzeige erstattet kann nicht bestraft werden obwohl er eine Steuerhinterziehung begangen hat Dieser Ratgeber beschreibt die Voraussetzungen und gibt Handlungsempfehlungen Die neue Auflage enth lt bereits alle neuen rechtlichen Neuerungen zum 1. Januar 2015      Seminarverzeichnis - 2. Halbjahr 2013 DeutscheAnwaltAkademie GmbH, 2013-08-08 Von Anw lten f r Anw lte das ist das passende Motto f r den Deutschen Anwaltverein und seine Tochtergesellschaft die DeutscheAnwaltAkademie im Bereich der Aus- und Fortbildung von Rechtsanw ltinnen und Rechtsanw lten Fortbildung von anwaltlichen Praktikern f r anwaltliche Praktiker ist das was Sie im Seminarprogramm der DeutschenAnwaltAkademie finden      **Internal Investigations** Markus Adick, Philipp Beckers, Folker Bittmann, Florian Block, Dennis Bock, Matthias Brockhaus, Rainer Buchert, Matthias LL.M. Dann, Lucian E. Dervan, Björn LL.M. Fiedler, Dirk M.A. Fleischer, Cornelia Gädigk, Sönke Gerhold, Felix A. LL.M. Gloeckner, Gina Greeve, Sebastian M.I. Tax Hölscher, Jesco Idler, Caroline Jacob-Hofbauer, Gerwin LL.M. Janke, Antje Klötzter-Assion, Oliver K.-F. Klug, Sven Köhnen, Thomas C. Knierim, Oliver Kraft, Helmut Kranzmaier, Lutz Krüger, Carsten Laschet, Jan Olaf Leisner, Anja LL.M. Mengel, Ole Mückenberger, Nina Nestler, Christian Pelz, Hannah Milena Piel, Harald W. Potinecke, Martin Pröpper, Christof Püschel, Michael Racky, Frank Reutter, Christian Rosinus, Markus Mag.iur. Rübenstahl, Markus Ruttig, Alexander Sättele, Hellen Schilling, Kathie Schröder, Frank Schuster, André Strecker, André-M. LL.M. Szesny, Michael Tsambikakis, Marc J. Waeber, Sebastian Wollschläger, Tim Wybitul, Silvia Ziebell, 2016-10-26 Das Standardwerk zu Internal Investigations f hrt die allgemeinen rechtlichen Grundlagen und Anforderungen an unternehmensinterne Ermittlungen mit praxiserprobten Darstellungen der f r Wirtschaftsunternehmen aller Branchen relevanten Fachgebiete zusammen Zahlreiche umfassende gesetzliche nderungen wie z.B. bei der Selbstanzeige im WpHG oder im Korruptionsstrafrecht waren einzuarbeiten Erweitert wurde das Handbuch um Beitr ge zur Personen berwachung und den kommunikativen Herausforderungen bei einer Internal Investigations sowie presserechtlichen Vorgaben f r Compliance Krisen Im ersten Teil werden s mtliche grundlegenden Querschnittsthemen wie gesellschafts- und arbeitsrechtliche Grundlagen Anforderungen an Art und Umfang einer Internal Investigation auch grenz berschreitend aufbereitet Einen f r den Praktiker besonderen Reiz haben Kapitel ber die Planung und Organisation der Investigation die Dokumentenanalyse die Datenaufbereitung sowie die Mitarbeiterbefragung Standards setzt das Handbuch auch beim Datenschutz bei Kronzeugen und Amnestieprogrammen sowie der Reorganisation eines von der Investigation betroffenen Unternehmens Darauf aufbauend umfasst der zweite Teil ausf hrliche Kompendien f r themenspezifische Aufkl

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## Reviewing **Die Selbstanzeige Thomas Wenzler**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is actually astonishing. Within the pages of "**Die Selbstanzeige Thomas Wenzler**," an enthralling opus penned by a highly acclaimed wordsmith, readers embark on an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve into the book's central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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