



Inbound Real Estate Investments - Besteuerung "atypischer" Investitionsstrukturen (German Edition)

Rebecca Dilg

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Studienarbeit aus dem Jahr 2007 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 2,3, Fachhochschule Frankfurt am Main , 10 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Bei Inbound Real Estate Investments handelt es sich um Investitionen ausländischer Anleger in Immobilien in Deutschland.

Deutsche Immobilien sind bei ausländischen Investoren nach wie vor gefragt. Wenn Anleger indirekt in Immobilien in Deutschland investieren möchten, so haben sie die Möglichkeit zwischen typischen und atypischen Investitionsstrukturen.

„Atypische“ Möglichkeiten sich an Immobilien zu beteiligen sind offene Immobilienfonds, die in Spezial (Immobilien) Sondervermögen oder Publikums (Immobilien) Sondervermögen unterteilt werden. Im März 2007 haben Bundestag und Bundesrat das „Gesetz zur Schaffung deutscher Immobilien – Aktiengesellschaften mit börsennotierten Anteilen (REIT-Gesetz)“ verabschiedet. Das Gesetz trat rückwirkend zum 01. Januar 2007 in Kraft. Somit besteht eine weitere Möglichkeit für ausländische Investoren Immobilien in Deutschland zu erwerben, nämlich indem sie Anteile an sog. REIT-AGs erwerben. Diese sind von den Ertragsteuern befreit, wenn bestimmte Voraussetzungen erfüllt werden.

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