



Steuerwettbewerb in der EU (German Edition)

M. Sydow

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Nach der EU-Erweiterung hat das Thema des Steuerwettbewerbs wieder an Gewicht gewonnen. (1) Grund dafür ist das Steuerdumping, welches viele der neuen Mitgliedsländer betreiben. (2) , (7) Niedrige Steuersätze locken Investoren und schaffen somit Arbeitsplätze in den neuen Mitgliedsländern, gleichzeitig werden die geringen Staatseinnahmen durch Transferzahlungen der alten Mitgliedsstaaten finanziert. (4) , (6)

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