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Eine Kulturgeschichte der Steuer



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Eine Kulturgeschichte Der Steuer

Moritz Föllmer, Pamela E. Swett



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The Routledge Handbook of Public Taxation in Medieval Europe Denis Menjot, Mathieu Caesar, Florent Garnier, Pere Verdés Pijuan, 2022-11-30 Beginning in the twelfth century taxation increasingly became an essential component of medieval society in most parts of Europe The state building process and relations between princes and their subject cities or between citizens and their rulers were deeply shaped by fiscal practices Although medieval taxation has produced many publications over the past decades there remains no synthesis of this important subject This volume provides a comprehensive overview on a European scale and suggests new paths of inquiry It examines the fiscal systems and practices of medieval Europe including essential themes such as medieval fiscal theory and the power to tax royal and urban taxation and Church taxation It goes on to survey the entire European continent as well as including comparative chapters on the non European medieval world exploring questions on how taxation developed and functioned what kinds of problems authorities encountered assessing their fiscal power and the circulation of fiscal cultures and practices across cities and kingdoms The book also provides a glossary of the most important types of medieval taxes giving an essential definition of key terms cited in the chapters The Routledge Handbook of Public Taxation in Medieval Europe will appeal to a large audience from seasoned scholars who need a comprehensive synthesis to students and younger scholars in search of an overview of this critical subject

The Rise of the Fiscal State in Europe c.1200-1815 Richard Bonney, 1999-09-02 In this volume an international team of scholars builds up a comprehensive analysis of the fiscal history of Europe over six centuries It forms a fundamental starting point for an understanding of the distinctiveness of the emerging European states and highlights the issue of fiscal power as an essential prerequisite for the development of the modern state The study underlines the importance of technical developments by the state its capacity to innovate and however imperfect the techniques the greater detail and sophistication of accounting practice towards the end of the period New taxes had been developed new wealth had been tapped new mechanisms of enforcement had been established In general these developments were made in western Europe the lack of progress in some fiscal systems especially those in eastern Europe is an issue of historical importance in its own right and lends particular significance to the chapters on Poland and Russia By the eighteenth century mountains of debt and high debt revenue ratios had become the norm in western Europe yet in the east only Russia was able to adapt to the western model by 1815 The capacity of governments to borrow and the interaction of the constraints on borrowing and the power to tax had become the real test of the fiscal powers of the modern state by 1800 15

The Rise of Fiscal States Bartolomé Yun-Casalilla, Patrick K. O'Brien, Francisco Comín Comín, 2012-05-24 Leading economic historians present a groundbreaking series of country case studies exploring the formation of fiscal states in Eurasia

Histories of Tax Evasion, Avoidance and Resistance Korinna Schönhärl, Gisela Hürlimann, Dorothea Rohde, 2022-12-05 Tax evasion tax avoidance and tax resistance are widespread phenomena in political economic social and

fiscal history from antiquity through medieval early modern and modern times *Histories of Tax Evasion Avoidance and Resistance* shows how different groups and individuals around the globe have succeeded or failed in not paying their due taxes whether in kind or in cash on their properties or on their crops It analyses how throughout history wealthy and poor taxpayers have tried to avoid or reduce their tax burden by negotiating with tax authorities through practices of legal or illegal tax evasion by filing lawsuits seeking armed resistance or by migration and how state authorities have dealt with such acts of claim making defiance open resistance or elusion It fills an important research gap in tax history addressing questions of tax morale and fairness and how social and political inequality was negotiated through taxation It gives rich insights into the development of citizen state relationships throughout the course of history The book comprises case studies from Ancient Athens Roman Egypt Medieval Europe Early Modern Mexico the Ottoman Empire Nigeria under British colonial rule the United Kingdom of the early 20th century Greece during the Second World War as well as West Germany Switzerland Sweden and the United States in the 20th century including transnational entanglements in the world of late modern offshore finance and taxation The authors are experts in fiscal economic financial legal social and or cultural history The book is intended for students researchers and scholars of economic and financial history social and world history and political economy The Open Access version of this book available at www.taylorfrancis.com has been made available under a Creative Commons Attribution Share Alike 4.0 license

The Thirty Years War Peter H. Wilson, 2019-08-20 A deadly continental struggle the Thirty Years War devastated seventeenth century Europe killing nearly a quarter of all Germans and laying waste to towns and countryside alike Peter Wilson offers the first new history in a generation of a horrifying conflict that transformed the map of the modern world

Zum Teufel mit der Steuer! Reiner Sahn, 2017-09-21 Dieser informative und unterhaltsame Parforceritt durch die Steuergeschichte zeigt wie sehr Steuern und Zwangsabgaben seit jeher Geschichte mitschrieben Oft waren Steuerproteste Keimzellen von Aufst nden Revolutionen und Staatsgr ndungen Im 16. Jahrhundert ersch ttelten die Bauernkriege Europa im 18. Jahrhundert f hrten freiheitsliebende Steuerrebelln mit der Bostoner Tea Party zur Unabh ngigkeit der USA Nicht zuletzt entsprang die Franz sische Revolution 1789 in weiten Teilen dem Hass gegen das Steuergebaren des Ancien Regime Parallel hat sich das historisch gewachsene deutsche Steuerrecht bis heute zu einem D mon entwickelt den niemand mehr im Griff zu haben scheint Es ist undurchschaubar verwirrend widerspr chlich und wird insbesondere vom sogenannten kleinen Mann als ungerecht geradezu als Raubrittertum empfunden Kein Wunder denn bis zur Mitte eines jeden Jahres arbeitet der deutsche Arbeitnehmer allein f r den Fiskus Und greift daher oft zur Selbsthilfe Steuerumgehung Steuerflucht und Schattenwirtschaft Steuerhinterziehung und Subventionsbetrug sind hierzulande geradezu zum Volkssport geworden Als historisch motiviertes Pl doyer nimmt auch die 2. durchgesehene Auflage Anliegen und Schlachtruf der gebeutelten Steuerzahler wieder auf B rger schlägt der vielk pfigen Hydra die K pfe ab und engagiert euch f r ein Steuerrecht das einfach niedrig und gerecht ist

The Business of War David Parrott, 2012-03-08 This book

offers a substantial reconsideration of early modern warfare and its relationship to the power of the state **Reshaping Capitalism in Weimar and Nazi Germany** Moritz Föllmer, Pamela E. Swett, 2022-02-03 Presents fresh approaches to the history of capitalism in the context of Weimar and Nazi Germany *Steuerrecht* Dieter Birk, Marc Desens, Henning Tappe, 2020-05-12 Die Neuauflage Das Lehrbuch befindet sich auf dem Stand von Juli 2019 J ngst anvisierte Gesetzes nderungen und EU Initiativen sind ebenso eingearbeitet wie aktuelle BFH Entscheidungen BMF Schreiben und Literaturdiskussionen Seit ber 20 Jahren die bew hrte Konzeption Dieses Lehrbuch zum Steuerrecht ist seit ber 20 Jahren eine tragende S ule in der steuerrechtlichen Ausbildungsliteratur indem es alle pr fungsrelevanten Teilgebiete im Steuerrecht in einem Band anbietet der sowohl im Umfang als auch im Schwierigkeitsgrad die Studierenden und Referendare nicht berfordert die sich f r den Schwerpunktbereich Steuerrecht entscheiden Die Darstellung verdeutlicht die Strukturen der Teilgebiete und f hrt fallbezogen in die schwierige Welt der einzelnen Steuerarten ein Die Autoren behandeln die Prinzipien der Besteuerung das allgemeine Steuerschuld und Steuerverfahrensrecht und stellen anhand zahlreicher Beispielsf lle die Steuern vom Einkommen und Ertrag sowie die Verbrauchsteuern dar Das Lehrbuch er ffnet dem Anf nger den Zugang zum Steuerrecht Zugleich wird anhand vieler Beispiele bersichten und Berechnungen die komplexe steuerrechtliche Materie soweit vertieft dass es auch der Examensvorbereitung dient Wer das Buch vorlesungsbegleitend durchgearbeitet hat ist f r die Schwerpunktbereichs Wahlfachpr fung bestens ger stet Theorie und Ideengeschichte der Steuergerechtigkeit Reiner Sahm, 2019-04-05 In dieser Open Access Publikation stellt der Autor die Evolution der Steuergerechtigkeitsideen und prinzipien in einen historischen Zusammenhang und ordnet diese in gr ere Strukturen ein um so ein geschlossenes Bild der Steuergerechtigkeitskonzepte in der Rechts Sozial und Wirtschaftsgeschichte zu zeichnen Dabei gelingt es dem Autor die Entwicklung der finanzwissenschaftlichen Diskussion und des Steuerwesens konsequent an den klassischen steuerlichen Gerechtigkeitskriterien zu messen **War, Entrepreneurs, and the State in Europe and the Mediterranean, 1300-1800** ,2014-05-01 In War Entrepreneurs and the State Jeff Fynn Paul Leiden assembles an internationally acclaimed selection of authors to push forward the debate on the role of entrepreneurs in making war and building states in Europe and the Ottoman Empire Topics covered include logistics supply recruitment and the finance of war Chapters have been carefully commissioned with an eye towards complementarity In an introduction co written with Marjolein t Hart and Griet Vermeesch Fynn Paul challenges existing discourses of military entrepreneurialism A new benchmark is proposed did states choose to work with entrepreneurs or to restrict their activities and subvert the market From the introduction and the individual chapters a new more expansive vision of the military entrepreneur emerges Contributors are Carlos lvarez Nogal Pepijn Brandon William Caferro Stephen Conway Thomas Goossens Aaron Graham Rhoads Murphey David Parrott Helen Paul Guy Rowlands Kahraman akul Marjolein t Hart Andrea Thiele and Rafael Torres S nchez **Europe's Tragedy** Peter H. Wilson, 2009-07-30 The horrific series of conflicts known as the Thirty Years War 1618

48 tore the heart out of Europe killing perhaps a quarter of all Germans and laying waste to whole areas of Central Europe to such a degree that many towns and regions never recovered All the major European powers apart from Russia were heavily involved and while each country started out with rational war aims the fighting rapidly spiralled out of control with great battles giving way to marauding bands of starving soldiers spreading plague and murder The war was both a religious and a political one and it was this tangle of motives that made it impossible to stop Whether motivated by idealism or cynicism everyone drawn into the conflict was destroyed by it At its end a recognizably modern Europe had been created but at a terrible price Peter Wilson's book is a major work the first new history of the war in a generation and a fascinating brilliantly written attempt to explain a compelling series of events Wilson's great strength is in allowing the reader to understand the tragedy of mixed motives that allowed rulers to gamble their countries future with such horrifying results The principal actors in the drama Wallenstein Ferdinand II Gustavus Adolphus Richelieu are all here but so is the experience of the ordinary soldiers and civilians desperately trying to stay alive under impossible circumstances The extraordinary narrative of the war haunted Europe's leaders into the twentieth century comparisons with 1939-45 were entirely appropriate and modern Europe cannot be understood without reference to this dreadful conflict Episcopal Power and Ecclesiastical Reform in the German Empire John Eldevik, 2012-08-06 This book explores how bishops used the medieval tithe as a social and political tool in eleventh century Germany and Italy *Tax Tales from the Second Millennium* Ferdinand H. M. Grapperhaus, International Bureau of Fiscal Documentation, 2009 An entertaining look at how tax events have had a decisive impact on the course of history *Constitution and Erosion of a Monetary Economy* Waltraud Schelkle, 2005-07-15 Ever since Shaw and McKinnon published their path breaking works on financial development in 1973 there has been extensive research on the effects of monetary and financial policies on economic growth of developing countries This book puts forward a new paradigm of monetary development theory along Keynesian lines The approach is substantiated by providing a fresh perspective on India's economic development after Independence Herbert Dorn (1887-1957) Christoph Bräunig, 2016-01-21 English summary Modern international tax law was born in the 1920s Germany played a key role in the development of international agreements to avoid tax evasion and double taxation Its protagonist and pioneer Herbert Dorn decisively influenced German fiscal politics the Fiscal Committee of the League of Nations and the new science of international tax law German description Fur das Internationale Steuerrecht waren die 1920er Jahre die eigentliche Geburtsstunde und die erste Blutezeit Unmittelbar nach dem 1 Weltkrieg nahm Deutschland bei der Bekämpfung der internationalen Steuerflucht und Doppelbesteuerung weltweit eine Vorreiterrolle ein Wie kein Zweiter prägte Herbert Dorn Ministerialdirektor im Reichsfinanzministerium und später Präsident des Reichsfinanzhofs die Entwicklung dieses neuen Rechtsgebiets Als deutscher DBA Verhandlungsführer als Mitglied im Fiskalausschuss des Volkerbundes und als führende Stimme der aufkeimenden Internationalen Steuerrechtswissenschaft leistete er Pionierarbeit die bis in die Gegenwart reicht

Sein Lebenswerk steht zudem beispielhaft für die Internationalität der Weimarer Republik. Deren internationale Ausrichtung und Zusammenarbeit wurde erst durch die NS Diktatur gestoppt, der schliesslich auch Herbert Dorn selbst zum Opfer fiel.

"Vectigalia nervos esse rei publicae" Sven Günther, 2008. Die Studie beschäftigt sich mit den vectigalia, sogenannten indirekten Steuern in der Römischen Kaiserzeit. Ausgehend von einer heterogenen Quellenlage sowie von sehr disparaten Wertungen dieser Überlieferung in der umfangreichen Forschungsliteratur wird zunächst eine tragfähige Definition für den Begriff vectigal vectigalia herausgearbeitet und dieser gegen den Begriff tributum tributa, sogenannte direkte Steuern, abgegrenzt. Auf dieser Grundlage werden anschliessend die vier grossen innerromischen vectigalia, die Erbschaftssteuer vicesima hereditatum, die Freilassungssteuer vicesima libertatis vel manumissionum, die Verkaufssteuer centesima rerum venalium und die Sklavenverkaufssteuer quinta et vicesima venalium mancipiorum sowie einige kleinere, nur zeitweilig erhobene Abgaben untersucht. Durch die Erfassung, Aufarbeitung und Auswertung der disparaten archaologischen, epigraphischen, juristischen, numismatischen und literarischen Überlieferung wird der Charakter der einzelnen Steuern in ihrer Gesamtheit sowie in Einzelfragen deutlich gemacht. Ein Schwerpunkt bildet hierbei insbesondere die Analyse der Wechselwirkungen mit Politik, Verwaltung, Recht, Wirtschaft und Gesellschaft, welche die Kontextbezogenheit der jeweiligen Steuer im Imperium Romanum erweist.

Gemeinnützigkeit im offenen Steuerstaat Michael Droese, 2010. English summary: With the right to nonprofit status, tax law offers an incentive to private persons working as volunteers in the public interest. It is however riddled with inconsistencies and not well prepared for the integration of the German tax state into the Single European Market. Against this backdrop, Michael Droese deals with the basic theoretical principles and the legal dogmatics of nonprofit law. Going beyond the field of tax law, he lays the foundations for a public law in between the state and the market on the terms of the Europeanization of the law. Lawmaking, legal dogmatics and the application of the law will have to adjust to the framework of a pluralistic, Europeanized public welfare. German description: Das Steuerrecht bietet mit dem Gemeinnützigkeitsrecht einen Anreiz zum freiwilligen gemeinwohldienlichen privaten Engagement. Es ist allerdings durchsetzt von Wertungswidersprüchen und auf die Einbettung des deutschen Steuerstaates in den europäischen Binnenmarkt kaum vorbereitet. Vor diesem Hintergrund befasst sich Michael Droese mit den theoretischen Grundlagen und der rechtswissenschaftlichen Dogmatik des Gemeinnützigkeitsrechts. Er greift über den steuerrechtlichen Bereich hinaus und legt Grundlagen für ein öffentliches Recht des Raums zwischen Staat und Markt unter den Bedingungen der Europaisierung des Rechts. Zugleich zeigt er, dass das Gemeinnützigkeitsrecht dann eine Zukunft hat, wenn es der doppelten Öffnung des Staates hinreichend Rechnung trägt. Rechtssetzung, Dogmatik und Anwendung müssen sich auf die Rahmenbedingungen eines pluralen und europaisierten Gemeinwohls einstellen.

Vierteljahrschrift für Volkswirtschaft, Politik und Kulturgeschichte, 1873 **Vierteljahrschrift für Volkswirtschaft, Politik und Kulturgeschichte**, 1877

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