

**The bequeathing and donating of
US- American, French and Austrian business property**

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a tax-systematic analysis as well as resultant arrangement approaches

Olaf Tanto

Abstract

Currently a transition of property from the postwar-generation to the so-called "generation of heirs" can be notified in Germany. Due to the globalisation of the economy , foreign business property can be found regularly among bequeathed or donated property. In many cases of gratuitous assignment two countries have the right to raise a inheritance tax and a gift tax , thus the total fiscal burden can be explicitly above the German tax level.

In the course of this research and in line with a tax-systematic analysis a presentation of the total fiscal burden for the transmission of foreign business property is carried out. In doing this the main focus lies on the composition of the total fiscal burden including German and foreign taxes. Tax arrangement approaches are deduced from the tax-systematic analysis. The selected tax arrangement approaches are especially analysed with regard to their quantitative impact on the total fiscal burden. Subsequent to this analysis an international comparison of the fiscal burden as well as an examination of the calculated total fiscal burden based on the guidelines of the Bundesverfassungsgericht (Federal Constitutional Court) and the EC-Treaty will be elaborated.