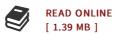




Irish unit linked life insurance for use as a tool to protect assets from German income taxation

By Joachim BÃ ttcher

GRIN Verlag. Paperback. Condition: New. 112 pages. Dimensions: 8.2in. x 5.8in. x 0.4in.Bachelor Thesis from the year 2004 in the subject Business economics - Accounting and Taxes, grade: 1 (A),, course: OUBS B736 Investigating Performance and Change, language: English, comment: One of the most significant changes in the financial services sector over the past few years has been the appearance of bankassurance. Main purpose is to create a portfolio tax wrapper, an investment vehicle for clients to generate capital gains, which are not subject to income taxation according to German Income Taxation Act. \dots , abstract: Wrapper und somit auch fondgebundene Lebensversicherungen werden vor dem Hintergrund der krzlich beschlossenen Abgeltungssteuer wieder deutlich Aufwind erfahren. Stichworte hier sind: Bank Assurance zur Asset Protection bestehender Vermgensverwaltungsmandate in Bankportfolien. Der Autor geht in seinem Werk auf die besondere Ausgestaltung bezogen auf das Leben der versicherten Person u. U. bis zu lebenslangen (whole of life) fondsgebundener (unit linked) Lebensversicherungen nach irischem Recht ein. Hierbei geht es ihm insbesondere auch auf die seit Anfang 2004 geltende neue Besteuerung kapitalbildener und somit auch fondsgebundener Lebensversicherungen. Beleuchtet werden existierende wesentliche Anbieter hnlicher Finanzobjekte genauso wie Vermarkungsformen. Im Abschnitt zu Financials werden mgliche Preismodelle betrachtet....



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