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doctoral thesis dissertation from the year 2008 in the subject law comparative legal systems comparative law grade cum laude university of augsburg prof dr möllers course rechtsvergleichung kapitalmarktrecht language english abstract to the point four years ago the german act establishing the federal financial supervisory authority findag provided for a one stop financial services agency

bafin which was to succeed three formerly independent public authorities for the supervision of banking insurance and securities whereas this on stop shop approach has been both acclaimed and criticized the us securities and exchange commission from its very beginning administered the areas of corporate finance market regulation and investment although the missions of both supervisory authorities correspond the powers transferred and thus the means of operations differ sharply limited to the supervisory power for capital markets the thesis will analyse the agencies historical development governing law operations and legal means and conduct an estimate of their economic efficiency a comparison will help to provide suggestions for further legal design and development of the bafin in the following years veronika fischer geb 1982 promovierte nach dem studium der rechts und wirtschaftswissenschaften universität augsburg und dem abschluss als mba university of dayton im internationalen kapitalmarktrecht mit einem us forschungsaufenthalt university of north carolina sie ist einer internationalen unternehmensberatung tätig

tax planning for u s companies doing business in the eu analyses the design of tax conversion and deferral structures that are advantageous to u s multinationals to reach their goals minimizing liability maximizing credits deducting expenses and utilizing losses using tools such as routing of income and classification of entities and overcoming barriers like the cfc provisions of the u s tax law examines u s federal corporate law and analyses european company taxation with specific tax planning techniques for germany france the netherlands belgium austria denmark ireland spain luxembourg and switzerland

in the context of turkey s accession to the eu the issue of potential migration from turkey and its impact upon european labor markets became one of the concerns of the eu considering turkey s growing population and young labor force in 2011 half a century after the bi lateral agreement between turkey and germany on labor recruitment in 1961 migration plays a key role in relations of turkey with the eu and will even increase its significance not necessarily for the next fifty years but certainly for the next decade this book touches upon various aspects of the ongoing debate about the effects of turkey s accession to the eu upon the migration flows and sheds light on various dimensions of current panorama addresses policy implications as well as future challenges and opportunities

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