

Schriften zum Steuerrecht

Band 121

**Die Hinterziehung
rechtswidriger Steuern
durch Fristerschleichung**

**Zugleich ein Beitrag zur Dogmatisierung
der Steuerhinterziehung**

Von

Marcel Lemmer



Duncker & Humblot · Berlin

Hinterziehung Rechtswidriger Steuern Durch Fristerschleichung

Tobias Ceffinato

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the author's name.

Hinterziehung Rechtswidriger Steuern Durch Fristerschleichung:

Steuerstrafrecht Sven Henseler, Christoph Nickolaus, Henseler Nickolaus, 2025-09-02 Das Steuerstrafrecht ist längst fester Bestandteil der strafrechtlichen Schwerpunktbereiche an juristischen Fakultäten der Universitäten und Hochschulen. Spätestens seit den jüngsten Cum Ex Fällen ist es auch von den Lehrplänen außerhalb des Schwerpunktstudiums nicht mehr wegzudenken. Das Lehrbuch gibt Studierenden einen strukturierten Einstieg in die studien- und praxisrelevanten Problemfelder des Steuerstrafrechts. Nach einführenden Kapiteln zum Steuerrecht und zum Strafrecht behandelt der Startband die einzelnen Steuerstraftaten mit dem Fokus auf der Steuerhinterziehung, die Selbstanzeige sowie die speziellen Verjährungsregelungen im Steuerstrafrecht. Prozessrechtliche Erwägungen ergreifen die Darstellung aktueller Fragen und Entwicklungen im Steuerstrafrecht. Ein eigenes Kapitel gewidmet von Praktikern für praktische Praktiker. Neben dem theoretischen Grundwissen gibt der Grundriss praktische Einblicke in das Steuerstrafrecht anhand von zahlreichen Fällen. Fragen und Hinweisen aus Verteidigersicht. Das Lehrbuch richtet sich an Studierende insbesondere der Schwerpunktbereiche im Strafrecht und Steuerrecht und an Praktiker im Bereich der Schnittmenge von Steuerrecht und Strafrecht. Durch die Einführungskapitel in das Steuerrecht und das Strafrecht ist es auch als Einstiegslektüre für Nichtjuristen geeignet.

Vollendungsumkehr und Wiedergutmachung Tobias Ceffinato, 2017-01-16 Long description Die Diskussion um die Selbstanzeige im Steuerstrafrecht vermittelt unweigerlich den Eindruck, es handle sich dabei um eine singuläre Erscheinungsform der Strafbarkeitseinschränkung. Tobias Ceffinato stellt einen Zusammenhang zwischen dem Rechtsinstitut der Selbstanzeige und den zahlreichen Regelungen der tätigen Reue und der Wiedergutmachung her. Die Hinterziehung rechtswidriger Steuern durch Fristerschleichung Marcel Lemmer, 2015-07-08

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