

# GENERAL TABLE OF CONTENTS

	Page
<i>The Writing Team</i>	<i>v</i>
	Paragraph
<b>INTRODUCTION</b>	
<b>Overview</b>	
Introduction to the German tax system .....	¶1-001
Introduction to German business law: general private law .....	¶1-068
<b>TAX LAW</b>	
<b>Individual Income Tax</b>	
Overview and introduction .....	¶2-001
Scope of taxation .....	¶2-006
Computation of taxable income and tax rates .....	¶2-023
Accrual and collection of income tax .....	¶2-041
Categories of income .....	¶2-043
Taxation of capital gains .....	¶2-110
Treatment of losses .....	¶2-127
Taxation of partnerships .....	¶2-133
Taxation of funds .....	¶2-148
Taxation of non-resident individuals .....	¶2-156
Major developments of income tax .....	¶2-165
<b>Corporate Income Tax</b>	
Scope of corporate income tax .....	¶3-002
Determination of taxable income of resident corporations .....	¶3-025
Related topics of special interest for foreign investors .....	¶3-071
Major developments of the corporate income taxation .....	¶3-082
<b>International Aspects of Income Tax</b>	
Basic principles of international taxation under German tax law .....	¶4-001
General scope of German taxation of residents and non-residents .....	¶4-002
Methods for avoidance of double taxation under German tax law .....	¶4-010
Current taxation of German source income of non-resident taxpayers (inbound activities) .....	¶4-039
Current taxation of foreign source income of resident taxpayers .....	¶4-085
Reallocation of income .....	¶4-104
Double tax conventions .....	¶4-135
<b>VAT and Other Transactional Taxes</b>	
Introduction .....	¶5-001
Entrepreneur as main point of contact (s.2 UStG) .....	¶5-003
Details of the taxable events .....	¶5-015
Deduction of input vat .....	¶5-053

<b>Trade Tax</b>	
<b>Introduction</b> .....	¶6-001
<b>Scope of taxation</b> .....	¶6-002
<b>Tax basis of trade tax</b> .....	¶6-010
<b>Procedure</b> .....	¶6-041

## BUSINESS LAW

<b>Forms of Doing Business</b>	
<b>Personal business</b> .....	¶7-001
<b>Commercial intermediaries: agency and distribution</b> .....	¶7-021
<b>Company law</b> .....	¶7-063
<b>Food Law</b>	
<b>Legal sources of food law</b> .....	¶8-001
<b>Requirements as to the manufacture of foods</b> .....	¶8-010
<b>Identification requirements</b> .....	¶8-016
<b>Authority control and warnings</b> .....	¶8-022
<b>Competition Law</b>	
<b>German and EC competition (anti-trust) law</b> .....	¶9-001
<b>Unfair competition</b> .....	¶9-074
<b>Intellectual property</b>	
<b>Industrial and intellectual property rights</b> .....	¶10-001
<b>IT Law</b>	
<b>Introduction</b> .....	¶11-001
<b>Software law</b> .....	¶11-002
<b>Internet law</b> .....	¶11-067
<b>Labour Law and Social Security</b>	
<b>Introduction</b> .....	¶12-001
<b>Individual employment law and labour relations</b> .....	¶12-002
<b>Collective employment law and labour relations</b> .....	¶12-032
<b>General rules on employment and labour practices</b> .....	¶12-072
<b>Transfer of business</b> .....	¶12-088
<b>Temporary employment</b> .....	¶12-106
<b>Social security</b> .....	¶12-110
<b>Litigation and Arbitration</b>	
<b>Court system</b> .....	¶13-001
<b>Litigation in civil law matters</b> .....	¶13-009
<b>Recognition and enforcement of foreign judgments</b> .....	¶13-040
<b>Arbitration</b> .....	¶13-049