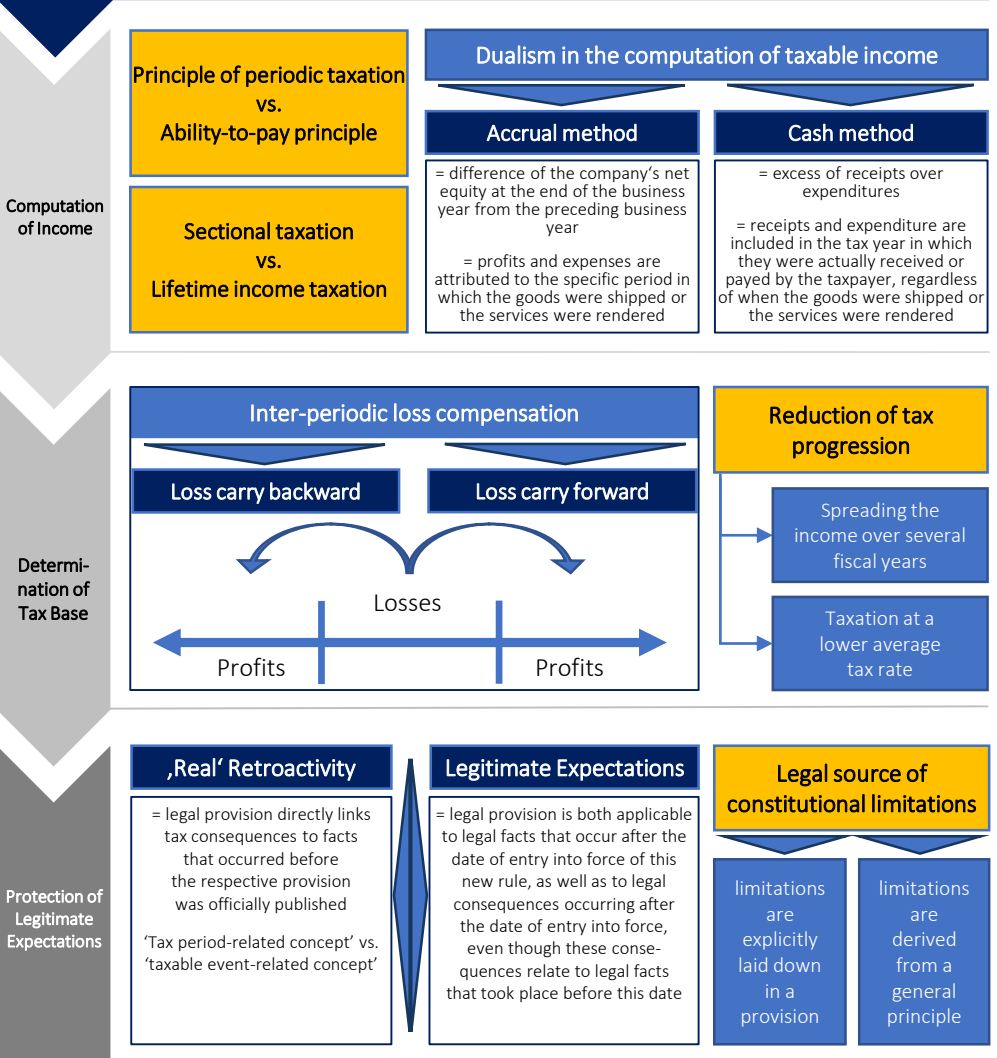


Time and Income Tax Law

Computation of Income – Determination of Tax Base – Protection of Legitimate Expectations



Open questions...

Computation of Income

- Sectional taxation vs. lifetime income taxation: Is the ability-to-pay principle assessment periodic or over the lifetime?
- Which impact has the computation method (accrual or cash) on the allocation of expenses and the anticipation of expenses?

Determination of Tax Base

- Which restrictions on inter-periodic loss compensation are convincing from a tax policy perspective and which are not?
- Which options to counteract the effects of a progressive tax scale are possible?

Protection of Legitimate Expectations

- 'Real' Retroactivity vs. Legitimate Expectations
- What are the limits of the legislator to retroactively amend tax laws?
- Principle of Equality, Rule of Law, Legal Certainty ...?