

**PRINCIPLES OF TAXATION OF GERMAN SOLE
PROPRIETORSHIPS (GERMAN EDITION)**

Patricia Bettis

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Many are unaware of these obligations, thinking that as an expat they do not need to pay or file tax returns in the US. Comparing two different tax rate systems with respect to justice demands first of all to define which goals justice in taxation should achieve. In cases where number 4 of the first sentence above applies, the data may be processed only for the purpose of developing, reviewing or modifying automated procedures and must be deleted within one year after these measures have ended.

Businessrecordsandotherrecordskeptfortheparticipantshallalsocount

Main article: German air passenger taxes. This retention requirement shall be complied with from the date when circumstances meeting the criteria specified in the first sentence above first occur.

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