
BASLER KOMMENTAR

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Zivilgesetzbuch II

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Zivilgesetzbuch Ii Art 457 977 Zgb

Johannes A. Bürgi

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Passing Wealth on Death Alexandra Braun, Anne Röthel, 2016-07-28 Wealth can be transferred on death in a number of different ways most commonly by will Yet a person can also use a variety of other means to benefit someone on death Examples include donations mortis causa joint tenancies trusts life insurance contracts and nominations in pension and retirement plans In the US these modes of transfer are grouped under the category of will substitutes and are generally treated as testamentary dispositions Much has been written about the effect of the use of will substitutes in the US but little is generally known about developments in other jurisdictions For the first time this collection of contributions looks at will substitutes from a comparative perspective It examines mechanisms that pass wealth on death across a number of common law civil law and mixed legal jurisdictions and explores the rationale behind their use It analyses them from different viewpoints including those of owners of businesses investors as well as creditors family members and dependants The aims of the volume are to show the complexity and dynamics of wealth transfers on death across jurisdictions to identify patterns between jurisdictions and to report the attitudes towards the different modes of transfer in light of their utility and the potential frictions they give rise to with policies and principles underpinning current laws Swiss Contract Law in International Commercial Arbitration Christoph Müller, 2023-08-10 This book provides a systematic presentation of the most important commercial contracts under Swiss law i e the contract of sale the contract for work and services the simple mandate contract and the commercial agency contract as well as the licence agreement the exclusive distribution agreement and the settlement agreement The book also contains an in depth introduction of the Swiss law of obligations covering topics such as the fundamental principles of contract law the obligation as the effect of the contract the formation of contracts contract interpretation validity of contracts agency general terms and conditions and breach of contract After English law Swiss law is deemed to be the most attractive law applicable to the parties contract in an international context At the same time English is usually chosen as the language of the arbitration proceedings This book will therefore be an indispensable resource for all English speaking lawyers interested in international commercial arbitration *Property and Trust Law in Switzerland* Georg von Segesser, Josef Caleff, 2019-03-26 Derived from the renowned multi volume International Encyclopaedia of Laws this practical analysis of the law of property in Switzerland deals with the issues related to rights and interests in all kinds of property and assets immovable movable and personal property how property rights are acquired fiduciary mechanisms and security considerations Lawyers who handle transnational disputes and other matters concerning property will appreciate the explanation of specific terminology application and procedure An introduction outlining the essential legal cultural and historical considerations affecting property is followed by a discussion of the various types of property Further analysis describes how and to what extent legal subjects can have or obtain rights and interests in each type The coverage includes tangible and intangible property varying degrees of interest and the various ways in which

property is transferred including the ramifications of appropriation expropriation and insolvency Facts are presented in such a way that readers who are unfamiliar with specific terms and concepts in varying contexts will fully grasp their meaning and significance The book includes ample references to doctrine and cases as well as to relevant international treaties and conventions Its succinct yet scholarly nature as well as the practical quality of the information it provides make this book a valuable time saving tool for any practitioner faced with a property related matter Lawyers representing parties with interests in Switzerland will welcome this very useful guide and academics and researchers will appreciate its value in the study of comparative property law

The Impact of Corruption on International Commercial Contracts Michael Joachim Bonell, Olaf Meyer, 2015-08-29 This volume presents national reports describing the legal instruments that are available to prevent the payment of bribes for acquiring contracts Anti corruption is one of the preeminent issues in the modern global commercial order and is tackled with the help of criminal law and contract law in different ways in different countries The reports included in this volume from very diverse parts of the world represent a unique and rich compilation of court decisions doctrinal discussions and a pool of suggested solutions The central theme is the enforceability of three problematic types of contracts the bribe agreement whereby a bribe payer promises the agent of his business partner a personal benefit in exchange for favourable contract terms the agreement between a bribe payer and an intermediary a bribe merchant where the latter offers his expertise to help funnel bribes to agents of the business partner and finally the contract between the bribe payer and his business partner which was obtained by means of bribery The analysis is tailored toward commercial contracts which can also include contracts with state owned enterprises The examination and comparison of international and national initiatives included in this volume advance the discussion on the most appropriate remedies in corruption cases and show how to get past the boundaries of criminal private and contract law

International Taxation of Cloud Computing Alexander Weisser, 2020-10-07 Cloud computing may be borderless but taxes are territorial It is easy to imagine how the two concepts can clash Much effort has gone into harmonizing tax rules across borders with the result that many jurisdictions have very similar tax rules Even so taxation remains a basic expression of national sovereignty The goal of this thesis is to examine how international tax law applies to the cross border cloud computing business Both multinational providers and customers of cloud computing services are analyzed Reflecting three traditional areas of international tax scholarship the goal could be stated in three questions Which jurisdictions have the right to tax What kinds of cloud computing transactions can be taxed What amount of the profit is taxable In more technical terms this means enquiring into how the use of cloud computing affects the permanent establishment status of taxpayers how the different kinds of cloud computing transactions are characterized under international double taxation treaties and how the calculation of taxable cloud computing profit is affected by transfer pricing In light of the current political events the thesis also offers recommendations de lege lata through a systematic approach Its first part assesses the current taxation of cloud computing The second part evaluates

whether the findings of this initial assessment conform to various superior principles of good rulemaking It identifies which of the present tax rules ought to be adapted The final part considers how the rules could be amended to become more compliant with the superior principles In this way Part I embodies the thesis Part II the antithesis and Part III seeks a synthesis

A Factual Assessment of the Draft Common Frame of Reference Luisa Anatoniolli, Francesca Fiorentini, 2010-12-23 This book contains a case based assessment of the Draft Common Frame of Reference carried out by the Common Core Evaluating Group which gathers a number of well established and younger scholars coming from Eastern and Western countries of the European Union using the working method of the research project The Common Core of European Private Law [www common core org](http://www.common-core.org) The aim of the assessment is to test how the Draft Common Frame of Reference could work when applied in different national legal systems To this end a number of factual situations i e hypothetical cases have been drafted by the authors and solved through the application of both national rules and rules of the DCFR Thereby similarities and differences in the outcome of the cases have been analysed together with difficulties if any in the application of the Principles of European Law The Common Core assessment has been carried out as part of the Joint Network of European Private Law Project CoPECL financed by the EU Commission

Switzerland Business & Investment Handbook Christian H. Kalin, 2006 With contributions from well known specialists in law taxation banking and asset management and real estate Switzerland Investment Handbook is the first detailed publication in English and comprehensive reference on the subject of doing business and investing in Switzerland The book offers an all inclusive look at the fundamental issues and practical aspects important to foreign individuals and firms doing business or investing in Switzerland

Current Developments in Monetary and Financial Law, Vol. 1 International Monetary Fund. Legal Department, IMF Institute, 1999-08-26 Papers based on a seminar held in 1998 organized by the Legal Department of the IMF International Monetary Fund and the IMF Institute Title page verso

Der Eigentumsvorbehalt im deutschen und im schweizerischen Recht Michael P. Wurst, LL.B., 2007-12-06 Studienarbeit aus dem Jahr 2007 im Fachbereich Jura Andere Rechtssysteme Rechtsvergleichung Note 1 7 FernUniversit t Hagen Rechtswissenschaftliche Fakult t Veranstaltung Rechtsvergleichung Sprache Deutsch Abstract Diese Arbeit dient der rechtsvergleichenden Betrachtung des Rechtsinstituts des Eigentumsvorbehalts im deutschen und im schweizerischen Recht Hierzu erfolgt nach einer kurzen Einf hrung die Vorstellung der Problemstellung B die eine solche Betrachtung nicht nur aus wissenschaftlichen Gr nden lehrreich sondern auch aus praktischen Gr nden notwendig erscheinen l sst Es folgen die Darstellungen des Eigentumsvorbehalts im deutschen C wie im schweizerischen D Recht wobei diese jeweils mit einem allgemeinen Teil jeweils zu I der die gesetzliche Regelung des Eigentumsvorbehalts in seiner Grundform vorstellt und auf die eventuellen Erweiterungsformen eingeht beginnt Es folgt eine Betrachtung der m glichen Gegenst nde des Eigentumsvorbehalts jeweils zu II an die sich Abschnitte ber die Begr ndung des Eigentumsvorbehalts jeweils zu III die Wirkungen des Eigentumsvorbehalts jeweils zu IV sowie das

Erlschen des Eigentumsvorbehalts jeweils zu V anschließen Aufgrund der besonderen Bedeutung werden die Problemfelder Eigentumsvorbehalt in der Zwangsvollstreckung und in der Insolvenz im Konkurs jeweils zu VI und Eigentumsvorbehalt im internationalen Warenverkehr jeweils zu VII in eigenen Abschnitten betrachtet An die Vorstellung des Eigentumsvorbehalts in beiden Rechtsordnungen schließen sich die rechtsvergleichende Betrachtung E sowie die Bewertung aus komparativer Sicht F an Die Arbeit schließt mit einer Schlussbetrachtung G

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