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ein steuergesetz ist eine allgemein verbindliche rechtsnorm die von einem dazu ermächtigten staatlichen organ dem gesetzgeber zur regelung des steuerrechts erlassen worden ist die gesamtheit aller steuergesetze sind ausfluss der steuerhoheit und bilden auf basis des x abschnitt des grundgesetz die rechtliche grundlage für die erhebung der steuern

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einkommensteuergesetz estg 8 einnahmen 1 1 einnahmen sind alle güter die in geld oder geldeswert bestehen und dem steuerpflichtigen im rahmen einer der einkunftsarten des 2 absatz 1 satz 1 nummer 4 bis 7 zufließen 2 zu den einnahmen in geld gehören auch zweckgebundene geldleistungen nachträgliche kostenerstattungen