

2269

Carl Udeze

Berliner Testament § 2269 BGB. Eine Darstellung Carl Udeze, 2018-02-22 Studienarbeit aus dem Jahr 2011 im Fachbereich Jura - Zivilrecht / Familienrecht / Erbrecht, Note: 1,3, Fachhochschule Trier - Umwelt-Campus, Standort Birkenfeld, Sprache: Deutsch, Abstract: Gegenstand der Arbeit ist die Darstellung des Berliner Testaments nach § 2269 BGB, welches eine von Eheleuten häufig benutzte Form des gemeinschaftlichen Testaments verkörpert. Die Ausgestaltung des Berliner Testaments sieht sich heutzutage mit verschiedenen Problemkonstellationen konfrontiert, welche für einen juristischen Laien nur schwer verständlich erscheinen. Die vorliegende Arbeit nimmt sich diesen Problematiken, welche in der Fachliteratur sowie Rechtsprechung vorrangig erörtert und diskutiert werden, in ausführlicher Weise an. Im ersten Kapitel werden zunächst die Grundzüge des gemeinschaftlichen Testaments eingehend erläutert. Hierbei konzentriert sich die Arbeit vor allem auf die Darstellung der Definition, Voraussetzungen, Formen und Arten des gemeinschaftlichen Testaments. Das zweite Kapitel bildet den Schwerpunkt dieser Arbeit. Nachdem zunächst das Berliner Testament erklärt wird, folgt in Anschluss die Darstellung der verschiedenen Gestaltungsformen. Danach werden die Auslegungsmöglichkeiten beschrieben, welche zur Interpretation eines Testaments herangezogen werden können. Darüber hinaus werden die wechselbezüglichen Verfügungen in einem Berliner Testament und die daraus resultierenden Probleme dem Leser näher gebracht. Ferner werden die Wiederverheiratsklausel sowie die Pflichtteils klauseln untersucht. Das zweite Kapitel endet mit der Darlegung der Besteuerung der Schlusserben nach §§ 15 Abs. 3 i. V. m. 6 Abs. 2 ErbStG sowie der damit einhergehenden erbschaftssteuerrechtlichen Problematik beim Berliner Testament. Die Arbeit findet ihren Abschluss im dritten Kapitel, in welchem die Grundsätze der Arbeit in einem persönlichen Resümee zusammengefasst werden.

Das Berliner Testament nach § 2269 BGB und das Pflichtteilsrecht der Abkömmlinge Rolf Unruh, 1950

Der Pflichtteilsanspruch des durch gemeinschaftliches Testament nach [sektion] 2269 BGB. eingesetzten Dritten Kurt Röttger, 1913

Das Berliner Testament Fritz Sonnenfeld, 1914

Der Pflichtteilsanspruch des durch gemeinschaftliches Testament nach § 2269 BGB. eingesetzten Dritten Kurt Röttger, 1913

Die Erbeseinsetzung eines Dritten im gemeinschaftlichen Testament nach Paragraph 2269 Abs. 1 BGB

Wilhelm Kirchhoff,1930

Die Erbfolge nach § 2269 BGB Kurt Kaphahn,1905

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Die Erbeseinsetzung eines Dritten im gemeinschaftlichen Testament nach § 2269 Abs. 1 BGB Wilhelm Kirchhoff,1930

Die Auslegungsregeln des gemeinschaftlichen Testaments nach [Paragraph] 2269 BGB Werner Grunsfeld,1933

Das gemeinschaftliche Testament des [Para] 2269 B.G.B und die Wiederverheiraturungsklausel Gerhard Kothe,1929

Wie gestaltet sich die Erbfolge aus einem Ehegattentestament nach [sektion] 2269 BGB? Ferdinand

Dressler,Schlesische Friedrich-Wilhelms-Universität zu Breslau,1923

Wie gestaltet sich die Erbfolge aus einem Ehegattentestament nach § 2269 BGB.? Ferdinand Dressler,1923

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Zweckmässige Verfügungen in einem Ehegattentestament nach {PARAGRAPH} 2269 BGB Klaus Borgfeld,1992

Der Pflichtteilsanspruch des durch gemeinschaftliches Testament nach [par] 2269 B. G. B. eingesetzten

Dritten. Inaugural-Dissertation... von Kurt Röttger,... Kurt Röttger,1913

Zweckmaessige Veruegungen in einem Ehegattentestament nach 2269 BGB Klaus Borgfeld,

Ausgewählte erbrechtliche sowie erbschaftssteuerliche Probleme beim sog. Berliner Testament i. S. d. § 2269 BGB Simone Foullois,2000-06-16 Inhaltsangabe:Einleitung: Das Ziel dieser Arbeit besteht darin, ausgewählte erbrechtliche sowie erbschaftsteuerliche Probleme beim sog. Berliner Testament, die in der Fachliteratur sowie Rechtsprechung vorrangig erörtert und diskutiert werden, zu analysieren. Hierbei werden ausgehend von der Darstellung der Abgrenzung des Berliner Testaments zur Vor- und Nacherbfolge sowohl die Problematiken der wechselbezüglichen Verfügungen in einem Berliner Testament als auch die Besonderheiten im Pflichtteilsrecht erarbeitet. Die Besteuerung der Schlusserben soll anhand von einem Beispiel veranschaulicht werden. Ferner möchte die Autorin aufzeigen, in welchen Situationen die Errichtung eines Berliner Testaments sinnvoll ist und entsprechende Vertragsmuster gestalten. Gang der Untersuchung: Im zweiten Kapitel werden die Problematiken der Abgrenzung von Berliner Testament zur Vor- und Nacherbschaft behandelt. Durch Auslegung ist zu ermitteln, ob ein Berliner Testament vorliegt. So soll einerseits auf typische Merkmale sowie auf Gemeinsamkeiten und Unterschiede eingegangen werden, andererseits auf ausgewählte Einzelfragen, die sich aus der fehlenden Eindeutigkeit bestimmter Formulierungen ergeben. Nachfolgend behandelt das dritte Kapitel wechselbezügliche Verfügungen in einem Berliner Testament und die daraus resultierenden Probleme. Nach Betrachtung der Grundsätze von wechselbezüglichen Verfügungen werden mögliche Entwicklungen im Leben der Ehegatten, die sich auf die Verfügung von Todes wegen auswirken können, anhand von Beispielen aufgezeigt. Zugleich sollen Lösungen erarbeitet werden. Entsprechendes gilt für die Schlusserben. Hierbei sollen etwa die Folgen des Versterbens eines Schlusserben vor dem überlebenden Ehegatten

aufgezeigt werden. Des Weiteren sollen die Anfechtungsmöglichkeiten von wechselbezüglichen Verfügungen in einem Berliner Testament erläutert werden. Besonderheiten im Pflichtteilsrecht werden im vierten Kapitel beschrieben. Die gegenseitige Erbeinsetzung der Eheleute bedeutet zugleich Ausschluss der Schlusserben von der Erbfolge des erstverstorbenen Ehegatten. So steht den pflichtteilsberechtigten Schlusserben die Möglichkeit offen, den gesetzlichen Pflichtteilsanspruch geltend zu machen. Diesbezüglich sollen Pflichtteils Klauseln erarbeitet werden, um die Schlusserben an der Geltendmachung zu hindern. Ferner möchte die Autorin aufzeigen, unter welchen Voraussetzungen eine Pflichtteilsbeschränkung in guter Absicht möglich ist. Im fünften [...]

Die Rechtsstellung des im gemeinschaftlichen Testamente nach § 2269 Abs. 1 B.G.B. eingesetzten Dritten Eduard Kleefeld, 1923

Die Erbfolge nach [par] 2269 BGB, Inaugural-Dissertation... von Kurt Kaphahn,... Curt Kaphahn, 1905

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