

Mezzanine-Finanzierung (German Edition)

M. Floßmann



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Mezzanine-Finanzierungen stellen als Mischform zwischen Eigenkapital und (besichertem) Fremdkapital eine interessante Ergänzung des Finanzierungsangebotes dar. Die aus dem angelsächsischen Raum stammenden Mezzanine-Finanzierungen wurden bislang primär bei fremdkapitalfinanzierten Unternehmensübernahmen und Wachstumsfinanzierungen eingesetzt. Eine Stärkung der Eigenkapitalbasis ist gerade für mittelständische Unternehmen in Deutschland vor dem Hintergrund sich verschärfender Rahmenbedingungen in der Kreditfinanzierung von existenzieller Bedeutung. Durch die steuerlichen Rahmenbedingungen ist vielen Unternehmen eine angemessene Eigenkapitalbildung nicht möglich, sodass als kurzfristige Maßnahme der Eigenkapitalaufstockung nur die Zuführung von Eigenkapital bzw. eigenkapitalähnlichen Mitteln von außen verbleibt.

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