

Piercing the Corporate Veil



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Reviews

It is great and fantastic. Better than ever, though I am quite late in starting to read this one. It has been written in an extremely simple way and is particularly only right after I finished reading this ebook where it actually changed me, affected the way I really believe.

(Orin Blick)

PIERCING THE CORPORATE VEIL



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GRIN Verlag. Paperback. Condition: New. 64 pages. Dimensions: 8.1in. x 5.8in. x 0.3in. Seminar paper from the year 2006 in the subject Law - Civil Private Trade Anti Trust Law Business Law, grade: A (1, 0), New York University School of Law, language: English, abstract: Corporate law aims at protecting shareholders from being subject to personal liability for the risks of conducting business. The state created a corporate fiction which is a separate legal entity and distinctive from the shareholders and which offers the primary advantage of limited share-holder liability. The underlying notion is to encourage shareholders to provide capital and take on risky investments. In this way, the risk is shifted towards third parties and costs are external-ized. Overall, this investor attitude encourages economic development. Hence, limited liability can be seen as the cornerstone of capitalism. However, as moral hazard comes into play, the externalization costs might exceed the benefits and, thus, damage third parties. In order to pro-mote justice, the presumption of limited liability must be occasionally rebutted and personal li-ability imposed on shareholders. This concept known as piercing the corporate veil will be elabo-rated on in detail in this paper. The doctrine is of crucial importance since it is the most litigated issue in corporate law. Regrettably, it is also among the most confusing areas of law. Piercing seems to happen freakishly. Like lightning, it is rare, severe, and unprincipled. The objective of this paper is to lift the confusion of the doctrine and answer the question whether piercing the corporate veil is a sound concept. Moreover, it will be analyzed whether it is the pre-vailing alternative in dealing with the moral hazard problem of limited liability. Therefore, Part I will start with an explanation of piercing and the historical development of the doctrine. Competing doctrines of piercing...

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