

Geschäftsfähigkeit

ist die Fähigkeit, Rechtsgeschäfte rechtswirksam abzuschließen.

Voll geschäftsfähig¹
sind Personen, die das
18. Lebensjahr vollendet
haben (Volljährige).

**Beschränkt
geschäftsfähig²**
sind Minderjährige
(Vollendung des 7. Lebens-
jahres bis unter 18 Jahre);
§ 106 BGB.

**Geschäftsunfähig
sind**

- Kinder (< 7 Jahre) und
- dauernd Geisteskranke.

Ihre Willenserklärungen
sind nichtig; § 104 BGB.

Die Steuern Allgemeiner Teil

Richard Bailey



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