



Real Estate Investment Trusts - Charakteristika und Position von REITs in Deutschland und Ausland (German Edition)

Viola Hänsch

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Studienarbeit aus dem Jahr 2007 im Fachbereich BWL - Investition und Finanzierung, Note: keine, Hochschule Zittau/Görlitz; Standort Görlitz, 18 Quellen im Literaturverzeichnis, Sprache: Deutsch, Abstract: Entscheidet sich ein Anleger sein Kapital in Immobilien zu investieren, so hat er die Möglichkeit zwischen den verschiedensten Anlageformen zu wählen:

- ? Offene Immobilienfonds
- ? Geschlossene Immobilienfonds
- ? Immobilien – Aktiengesellschaften und
- ? Real Estate Investment Trusts (REITs).

Letztere haben sich in den vergangenen Jahren zu einer der wichtigsten Kapitalanlage am Immobilienmarkt entwickelt.

REITs sind Kapitalgesellschaften, deren Kerngeschäft darin besteht Immobilien zu besitzen, zu betreiben oder auch in Immobilien zu finanzieren. Dabei werden alle Immobilien in Betracht gezogen „mit deren Besitz und/ oder Betrieb sich laufende Erträge erzielen lassen: Bürogebäude, Hotels, Logistik- und Fabrikanlagen, Einkaufszentren, Freizeitparks, Krankenhäuser“ und der gleichen. Immobilieninvestitionen werden auf einzelne Standorte, Großräume oder Regionen beschränkt. Einige REITs investieren in einem Land oder in mehreren, festgelegten Ländern.

Jeder Anleger, sowohl Privatanleger als auch institutionelle Investoren wie Versicherungen oder Pensionsfonds, hat die Möglichkeit Aktien von börsennotierten REITs zu erwerben.

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