

Module: TAX 470 Business and Corporate Taxation in Europe

Contents:

- Taxation of business income of individuals
- Taxation of business income of corporations
- Principles of tax systems across countries
- Taxation of cross-border transactions (inbound and outbound)
- Tax planning strategies, including financing, choice of legal form and holding companies

Course Abstract:

Enterprises operating within and across the borders in Europe are confronted with heterogeneous business taxation despite EU-wide tax harmonization efforts. Therefore, enterprises have to adapt their organization, finance and channels of distribution to the range of tax conditions in the Member States and aim to optimize their tax situation by considering all other company objectives.

The guidelines regarding the taxation of individuals and corporations in the European Union are presented. The topics vary from the basic principles of the dual system of taxation, the taxation of corporations and their shareholders and the taxation of partnerships to the impact of different corporation tax systems on financing decisions. Furthermore, the principles of international taxation regarding inbound and outbound investments are discussed. Finally, based on this, several tax planning strategies for cross-border investments are introduced by various case studies (e.g. choice of legal entity, cross-border financing, and implementation of holding companies).

Course Organization:

The course consists of lectures held by Prof. Spengel and interactive case studies presented by guest speakers from our corporate partners EY and PwC. The case studies include exercises that will have to be prepared by the students in the form of a group project. The introduction to the case studies and/or the presentation of the results by the students will take place in the offices of our corporate partners to provide a professional atmosphere and combine academic studies with a practical experience.

Learning Outcomes:

Upon completion of the course, the participants should be able to evaluate the consequences for taxation when undertaking national transactions and decisions, to evaluate the consequences for taxation when undertaking international transactions and decisions, and to identify key tax issues that affect international transactions.

Prerequisites:

Formal: semester 4 or higher, IBEA student

Recommended: -

Obligatory registration: no	Further Information on the registration: -	
Courses	Hours per week	Self-study
Lectures	2	2
Interactive Case Studies	2	6
ECTS in total	6	
Form of assessment	Written exam (90 min.), presentation of case studies	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Dr. Christoph Spengel	

Duration of module	1 Semester
Offering	Spring Semester
Language	English
Program-specific educational goals	LG 1, LG 2
Grade	graded
Range of application	B.Sc. Business Administration, only open to students participating in the IBEA program