

Module: TAX 611 Case Studies in International Company Taxation

Contents:

- Basic principles of international tax law,
- Taxation of foreign investors with domestic activities (inbound investments),
- Taxation of domestic investors with foreign activities (outbound investments),
- Special issues concerning multinational companies,
- Recent trends in international tax law – current fiscal policy and current tax planning issues.

Learning outcomes:

Students understand the importance of international tax planning in a multinational corporation (use of tax opportunities, minimization of individual tax risk, improvement of the overall tax situation).

Students practice the use of domestic and foreign tax rules on the basis of case studies and are able to evaluate interdependencies of tax effects and their relation to non-tax drivers.

Students learn proactive handling of cross-border tax law.

Prerequisites:

Formal: -

Recommended: Knowledge of contents of Module TAX 520 or Module TAX 530

Obligatory registration: no	Further information on registration: -	
Courses	Hours per week	Self-study
Lecture	2	4
ECTS in total	4	
Form of assessment	Written exam (45 min.)	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Dr. Stefan Brunsbach (Lecturer) / Prof. Dr. Christoph Spengel (Person in charge)	
Duration of module	1 semester	
Frequency	Fall semester	
Language	German	
Program-specific educational goals	CG 1, CG 3, CG 5	
Grade	graded	
Range of application	M.Sc. MMM, M.Sc. Bus. Edu., M.Sc. Bus. Inf., LL.M., M.Sc. Econ.	