

Module: TAX 630 International Business Taxation

Contents:

- Basics of international business taxation,
- taxation of inbound investments,
- taxation of outbound investments,
- transfer pricing,
- cross-border reorganisations.

Learning outcomes:

Students know the basics of international taxation (national tax law, double taxation conventions, primary and secondary EU law) and the causes of double taxation.
 Students understand the tax consequences of establishing domestic and foreign permanent establishments as well as domestic and foreign corporations.
 Students understand the impact of transfer pricing on the companies' tax burden.
 Most notably, students are able to evaluate how multinational companies make use of internationally diverging tax burdens.

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	6
Exercise class	2	2
ECTS in total		6

Form of Assessment	70 % Written exam (90 min.), 30 % individual assignment and group presentation
Preliminary course work	-
Lecturer-in-charge	Prof. Dr. Christoph Spengel
Duration of module	1 semester
Frequency	Spring semester
Language	English
Program-specific educational goals	CG 1, CG 3, CG 5
Grade	graded
Range of Application	M.Sc. MMM, M.Sc. MMBR, M.Sc. Bus. Edu., M.Sc. Bus. Inf., LL.M., M.Sc. Econ.