

Module: TAX 631 International Taxation of Multinational Enterprises

Contents:

- Taxation of integrated multinational enterprises (MNEs) with international operations, in particular with respect to income taxes (e.g. limitation on the deduction of expenses, preferential income taxation), transfer pricing, permanent establishments, withholding taxes, CFC rules, value added tax
- Implications of current trends of MNEs for their taxation (e.g. creation of a management holding, and centralization of functions, services and IP)

Learning outcomes:

After completing this course, students will have the knowledge of the fundamentals of international taxation of multinational enterprises (MNEs). They will be able to apply theoretical knowledge and to transfer it into practical tax knowledge based on real world problems. Participants will be able to assess the impact of relevant tax rules on MNEs' decisions and the interactions of these rules.

The contents will be imparted to the students in a problem-oriented way and by solving real world problems in small groups.

Prerequisites:

Formal: -

Recommended: Knowledge from Module TAX 520, TAX 530 or TAX 630

Obligatory registration: no

Further Information on registration: -

Courses	Hours per week	Self-study
Lecture / Exercise Class	2	6
ECTS in total		4
Form of assessment	Written exam (45 min)	
Preliminary course work	-	
Lecturer/Person in charge	Dr. Sven-Eric Bärsch (lecturer) / Prof. Dr. Christoph Spengel (person in charge)	
Duration of module	1 semester	
Offering	Spring 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., M.Sc. Econ., LL.M.	