

Module: TAX 661 Case Studies in International Tax Planning

Contents:

- International Tax Planning and Tax Structuring using Financing Companies in the case of Outbound Investment
- International Tax Planning and Tax Structuring using Financing Companies in the case of Inbound Investment
- International Tax Planning and Tax Structuring concerning the German „Zinsschranke“ (Thin-Cap-Rule) and other foreign Anti-Avoidance-Rules
- International Tax Planning and Tax Structuring especially considering the Reorganization Tax Act
- International Tax Planning and Tax Structuring especially considering Qualification Conflicts

Learning outcomes:

The students learn how to apply their skills in basic taxation on practical cases.

The students get a deeper insight into the basics of the most important areas in international tax planning and tax structuring.

The students learn how to implement their theoretical knowledge into practical szenarios. Thereby special attention is paid to the application of the wording of law – especially using inaccuracies in law.

The students learn to develop international tax planning and tax structuring ideas across different types of taxes.

Prerequisites:

Formal: -

Recommended: Knowledge of contents of Module TAX 630

Obligatory registration: no	Further information on registration: -	
Courses	Hours per week	Self-study
Lecture	2	6
ECTS in total	4	
Form of Assessment	Written exam (45 min.)	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Dr. Michael Schaden (lecturer) / Prof. Dr. Christoph Spengel (person in charge)	
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.	