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| Georg-August-Universität Göttingen Module M.WIWI-BWL.0105: International Company Taxation | 6 C 4 WLH |
| <p>Learning outcome, core skills: Having attended this lecture series the students:</p> <ul style="list-style-type: none"> • know about the tax consequences multinational companies in various legal forms are exposed to, especially with regard to international double taxation, • know the methods to avoid international double taxation and are competent in using these methods as well as in analysing their economic impact, • know the basic forms of international business activities, • know about the necessity of profit attribution to the constituent parts of a multinational enterprise, and • are in the position to analyse specific circumstances with regard to their tax-related consequences. | <p>Workload: Attendance time: 56 h Self-study time: 124 h</p> |
| <p>Courses: 1. International Company Taxation (Lecture) <i>Contents:</i> It is the aim of this lecture series to provide knowledge about the institutional fundamentals of international company taxation. To this end, the lecture series deals in particular with the problem of international double taxation as well as with the contradictory problem of international double non-taxation. Afterwards, possible mechanisms of relief will be discussed. In this context, the main focus is on the role of bilateral tax treaties and relevant EU-law. Furthermore, the lecture series analyses the taxation of cross-border investments and, related thereto, the necessity of attributing profit to the constituent parts of a multinational enterprise. The lecture series concludes with discussing options for international tax planning.</p> <p>2. International Company Taxation (Exercise) <i>Contents:</i> In the course of the exercise, the students will deepen, complete and extend their knowledge and skills acquired in the lecture series. In particular, some exercises will be presented to, and solved with, the students in order to strengthen their knowledge. These exercises will include calculations, reasoned statements and critical analysis.</p> | <p>2 WLH</p> <p>2 WLH</p> |
| <p>Examination: Written examination (90 minutes)</p> | <p>6 C</p> |
| <p>Examination requirements: In order to accomplish this course successfully, students are expected to be familiar with the tax consequences of multinational companies depending on their legal forms. Further, the students should provide evidence of knowledge of international tax planning strategies and how these strategies should be applied under specific circumstances. This should be shown by means of calculations, reasoned statements and critical analysis.</p> | |
| <p>Admission requirements:</p> | <p>Recommended previous knowledge:</p> |

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| none | B.WIWI-BWL.0001 Company Taxes I or M.WIWI-0003 Company Taxation |
| Language: English | Person responsible for module: Prof. Dr. Andreas Oestreicher |
| Course frequency: each winter semester | Duration: 1 semester[s] |
| Number of repeat examinations permitted: twice | Recommended semester: 1 - 3 |
| Maximum number of students: not limited | |