

Georg-August-Universität Göttingen Module M.WIWI-BWL.0105: International Company Taxation	6 C 4 WLH
Learning outcome, core skills: Having attended this lecture the students: <ul style="list-style-type: none"> • are familiar with 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 and analyzing their economic impact, • know the basic forms of international business activities, • are familiar with the necessity of profit attribution to the constituent parts of a multinational enterprise, and • are in the position to analyze specific circumstances with regard to their tax-related consequences. 	Workload: Attendance time: 56 h Self-study time: 124 h
Course: M.WIWI-BWL.0105.Lec 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, the economic effects of such taxation, and tax planning strategies. In Section I, the lecture series deals with the problem of international double taxation as well as with the contradictory problem of international double non-taxation. Possible mechanisms to avoid double as well as double non-taxation are discussed. In this context, the 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 the necessity of attributing profit to the constituent parts of a multinational enterprise. Section II carries out an economic analysis of international company taxation. Section III looks into international tax planning, while Section IV deals with international action to counter harmful tax practices. The lecture series concludes with proposals for reform of the international tax system as a whole.	2 WLH
Course: M.WIWI-BWL.0105.Ex International Company Taxation (Exercise) <i>Contents:</i> In the course of the exercise series, 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, to provide them with the opportunity to apply this knowledge. These exercises will include calculations, reasoned statements and critical analysis.	2 WLH
Examination: Written examination (90 minutes) (6 C) or written examination (60 minutes) (4 C) plus successful completion of a case study, conducted in small teams (2 C) M.WIWI-BWL.0105.Mp: International Company Taxation	6 C
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 show knowledge of mechanisms providing relief from	

<p>double taxation and to avoid double non-taxation, international tax planning strategies, and how these strategies should be applied under specific circumstances. In addition, the areas of international action to counter harmful tax practices and proposals for reform of the international tax system are covered and form part of the examination. This knowledge should be shown by means of calculations, reasoned statements and critical analysis.</p>	
<p>Admission requirements: none</p>	<p>Recommended previous knowledge: Basic knowlege in company taxation, M.WIWI-BWL.0003 Company Taxation</p>
<p>Language: English</p>	<p>Person responsible for module: Prof. Dr. Andreas Oestreicher</p>
<p>Course frequency: each winter semester</p>	<p>Duration: 1 semester[s]</p>
<p>Number of repeat examinations permitted: twice</p>	<p>Recommended semester: 1 - 3</p>
<p>Maximum number of students: not limited</p>	