

Georg-August-Universität Göttingen Module B.WIWI-BWL.0084: Company Taxation in the European Union	6 C 2 WLH
Learning outcome, core skills: Having attended this lecture the students: <ul style="list-style-type: none"> • know the basic terms and concepts of domestic taxation in Germany and other EU member states, • know the basic terms and concepts of international taxation, especially the alternative forms of foreign business activity and methods to prevent double taxation, • know basics of European legal forms, • know significant ECJ decisions, • know possibilities for further tax harmonization in the European Union, • are able to identify main difficulties of group taxation in the European Union, • are able to sum up the main aspects of corporate taxation in different member states, • are able to differentiate the international taxation of different foreign business activities. 	Workload: Attendance time: 28 h Self-study time: 152 h
Course: B.WIWI-BWL.0084.Lec Company Taxation in the European Union (Lecture) (Lecture) <i>Contents:</i> The lecture gives an overview of the business tax systems in the EU member states and the basic structures of the relevant European law. It is the aim of this lecture that students understand these tax systems and learn about the impact of EU tax law on tax planning opportunities. Most notably students shall also focus on ways to both ensure fair and effective taxation and enable productive investment and entrepreneurship in the European Union (targeted solutions) as well as on the European Commission's new framework for income taxation for businesses in Europe (longer-term business taxation framework).	2 WLH
Examination: Oral examination (approx. 30 minutes) B.WIWI-BWL.0084.Mp: Company Taxation in the European Union	6 C
Examination requirements: Proof of ability about knowledge regarding company taxation in the EU member states and the basic structures of the relevant European law. Furthermore the proof of ability to understand the ways to both ensure fair and effective taxation and enable productive investment and entrepreneurship in the European Union and on the European Commission's new framework for income taxation for businesses in Europe.	
Admission requirements: none	Recommended previous knowledge: B.WIWI-BWL.0001 Company Taxes I
Language: English	Person responsible for module: Prof. Dr. Andreas Oestreicher

Course frequency: every winter semester	Duration: 1 semester[s]
Number of repeat examinations permitted: twice	Recommended semester: 4 - 6