

<b>Georg-August-Universität Göttingen</b> <b>Module M.WIWI-BWL.0123: Tax Transfer Pricing</b>	6 C 4 WLH
<b>Learning outcome, core skills:</b> Having attended this lecture series the students <ul style="list-style-type: none"> <li>• know the basic fundamentals of international tax transfer pricing including the legal basis for adjusting income,</li> <li>• are familiar with the OECD transfer pricing guidelines and selected German equivalents,</li> <li>• know the methods to determine transfer prices,</li> <li>• know possibilities and limitations of profit shifting via transfer pricing,</li> <li>• gain an insight into the extent of profit shifting via transfer pricing by examining relevant empirical and experimental literature,</li> <li>• are competent in using different methods of calculating transfer prices for tax purposes,</li> <li>• are in a position to assess the appropriateness of transfer pricing mechanisms and to apply transfer pricing methods.</li> </ul>	<b>Workload:</b> Attendance time: 56 h Self-study time: 124 h
<b>Courses:</b> <b>1. Tax Transfer Pricing (Lecture)</b> <i>Contents:</i> The lecture series gives an overview of the fundamentals of transfer pricing. It is the aim of the series that students gain understanding of the institutional background of international tax transfer pricing taking into account the allocation of functions, assets and risks among affiliated companies. Students should also learn about the opportunities and limitations of tax planning via transfer pricing. Furthermore, the series provides insights into empirical and experimental studies dealing with profit shifting via transfer pricing.  <b>2. Tax Transfer Pricing (Exercise)</b> <i>Contents:</i> The lecture series will be complemented by a series of exercises. In the exercise course, the students will deepen, complete and extend their knowledge and skills acquired in the lecture series. In particular, it is the aim of the exercise sessions to understand transfer pricing tools and techniques and to practice the treatment of transfer pricing issues in order for the participants to acquire corresponding problem-solving abilities. The exercises will include calculations, reasoned statements and critical analysis.	2 WLH  2 WLH
<b>Examination: Oral examination (approx. 30 minutes)</b>	6 C
<b>Examination requirements:</b> Evidence of knowledge on institutional framework conditions concerning tax transfer pricing, including the methods for determination of transfer prices, the legal basis for adjusting income, the OECD transfer pricing guidelines and selected German equivalents. Further, students are required to provide evidence of knowledge on tax planning on the basis of transfer pricing and limitations to profit shifting via transfer pricing.	

<b>Admission requirements:</b> none	<b>Recommended previous knowledge:</b> M.WIWI-BWL.0105 International Company Taxation
<b>Language:</b> English	<b>Person responsible for module:</b> Dr. Roman Dawid
<b>Course frequency:</b> each summer semester	<b>Duration:</b> 1 semester[s]
<b>Number of repeat examinations permitted:</b> twice	<b>Recommended semester:</b> 2 - 4