

Georg-August-Universität Göttingen Module M.WIWI-BWL.0123: Tax Transfer Pricing		6 C 2 WLH
Learning outcome, core skills: Having attended this lecture the students: <ul style="list-style-type: none"> • know the basic fundamentals of international tax transfer pricing including the legal basis for adjusting income, • are familiar with the OECD transfer pricing guidelines and selected German equivalents, as well as relevant domestic and international court cases, • know the methods to determine transfer prices, • know possibilities and limitations of profit shifting via transfer pricing, • gain an insight into the extent of profit shifting via transfer pricing by examining relevant empirical literature, • are competent in using different methods of calculating transfer prices for tax purposes, • are in a position to assess the appropriateness of transfer pricing mechanisms and to apply transfer pricing methods. 		Workload: Attendance time: 28 h Self-study time: 152 h
Course: M.WIWI-BWL.0123.Lec Tax Transfer Pricing (Lecture) Contents: 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 economic principles and regulatory background to international tax transfer pricing taking into account the allocation of functions, assets and risks among affiliated companies. Students 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.		2 WLH
Examination: Oral examination (approx. 30 minutes) M.WIWI-BWL.0123.Mp: Tax Transfer Pricing		6 C
Examination requirements: Evidence of knowledge on regulatory framework conditions concerning tax transfer pricing, including the methods for determination of international tax transfer prices, the legal basis for adjusting income, the OECD transfer pricing guidelines and selected German equivalents as well as relevant domestic and international court cases. Further, students are required to provide evidence of knowledge on tax planning based on transfer pricing and limitations to profit shifting via transfer pricing.		
Admission requirements: none	Recommended previous knowledge: M.WIWI-BWL.0105 International Company Taxation	
Language: English	Person responsible for module: Prof. Dr. Andreas Oestreicher	
Course frequency: each summer semester	Duration: 1 semester[s]	
Number of repeat examinations permitted:	Recommended semester:	

twice	2 - 4
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