wir835 - Taxation and Tax Law II

Module label: Taxation and Tax Law II
Module code: wir835
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Master's Programme Business Administration, Economics and Law > Schwerpunkt "Auditing, Finance, Taxation" (AFT)
- Master's Programme Business Informatics > Module der Wirtschafts- und Rechtswissenschaften (Master)

Contact person:
- Module responsibility: Jochen Ditmer

Entry requirements:

Skills to be acquired in this module:
The aim of the course is to provide students with a deep and thorough knowledge regarding
- Mergers & Acquisition tax
- International taxation

Module contents:
The course provides a deep insight into
- Merger & acquisition tax
  - Taxation of sale of company shares
  - Admittance of a shareholder
  - Insertion of operations, partial operations and partner shares in corporate enterprises
  - Transformation of corporate enterprises into business partnerships
  - Merger of corporate enterprises
  - Separation of corporate enterprises and business partnerships

International taxation
  - Taxation of transnational operations in form of direct businesses, permanent establishments and corporate enterprise subsidiaries
  - Possibilities and limitations regarding the prevention of international double taxation
  - Profit deferral and problems regarding transfer prices
  - Problems in the prevention of international low taxation

Reader's advisory:
- Brähler, Gernot (aktuelle Fassung): Umwandlungssteuerrecht: Grundlagen für Studium und Steuerberaterprüfung
- Schaumburg, Harald (aktuelle Fassung): Internationales Steuerrecht: Außensteuerrecht, Doppelbesteuerungsrecht

It is worth mentioning, that due to the fast-changing tax law, further recommendations regarding the literature cannot be made yet, but are rather given during the course. Required are:
- a collection of the most important tax laws (e.g. NWB-publisher) in current form.
- a loose-leaf collection of the tax regulations (e.g. Beck-publisher)

Links:
- Language of instruction: German
- Duration (semesters): 2 Semester
- Module frequency: jährlich
- Module capacity: unlimited
- Reference text:
  - It is recommended to attend the second part of the course (international taxation) in the second semester and the first part (mergers & acquisition tax) in the third semester. Thereafter, the final exam (including both parts) should be taken.
  - It is equally possible to attend the first part in the third semester, the second part in the fourth semester and take the final exam (including both parts) at the end of the fourth semester. The exam can be taken at the end of every semester.
  - SPM (Schwerpunktmodul)
  - Wahlpflicht

Examination:
- Type of examination: exam
- Final exam of module: end of semesters

Course type:
- Lecture

SWS:
- 4.00

Frequency:
- Workload attendance: 56 h