The aim of the course is to provide students with a deep and thorough knowledge regarding
• Mergers & Acquisition tax and
• International taxation

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

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)