

wir835 - Taxation and Tax Law II

Module label

Modulkürzel

Credit points

Workload

Verwendbarkeit des Moduls

Zuständige Personen

Prerequisites

Skills to be acquired in this module

Module contents

Literatureempfehlungen

Links

Language of instruction

Duration (semesters)

Module frequency

Module capacity

Reference text

Type of module

Module level

Examination

Final exam of module

Lehrveranstaltungsform

Comment

Seminar

Lecture

Präsenzzeit Modul insgesamt

Prüfungszeiten

end of semesters

SWS

2

4

Type of examination

exam

Frequency

SoSe oder WiSe

Workload of compulsory attendance

28

56

84 h

Taxation and Tax Law II

wir835

6.0 KP

180 h

- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Dittmer, Jochen (module responsibility)

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 • 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)

German

2 Semester

jährlich

unlimited

Due to a change in the frequency in which the "Mergers & Acquisition Tax" and the "International Taxation" sections are offered starting with the winter semester 2020/21, it is recommended for the winter semester 2019/20, in addition to the module wir 807 "Taxation and Tax Law I", to study the "Mergers & Acquisition Tax" section of the module wir835 at the same time and that the examination on both sections is taken in the summer semester 2020. The course "Mergers & Acquisition Tax" will otherwise only be offered again in the summer semester 2021. From the summer semester 2021 onward it is recommended to study the part "Mergers & Acquisition Tax" of the module wir835 in the 2nd semester and the part "International Taxation" in the 3rd semester. At the end of the 3rd semester, the written exam should cover the entire content of the module.

je nach Studiengang Pflicht oder Wahlpflicht
