

<b>Module title</b>		<b>Abbreviation</b>
International Taxation		12-M-IB-242-m01
<b>Module coordinator</b>		<b>Module offered by</b>
Holder of the Chair of Business Taxation		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	graduate	--
<b>Contents</b>		
<p>The module discusses tax aspects (legal facts as well as economic effects) of cross-border business activities. Students become familiar with the principles of international taxation, relevant aspects of German income tax law, the function of double taxation treaties as well as recent developments of taxation within the European Union (mostly triggered by the Court of Justice of the European Union). The topics are introduced in the form of lectures. Complex case studies are used for an in-depth discussion of selected aspects.</p>		
<b>Intended learning outcomes</b>		
<p>After completion of the module students are able</p> <ul style="list-style-type: none"> <li>(i) to assess tax issues of cross-border business activities and develop structured solutions;</li> <li>(ii) to assess the economic effects of rules of international tax law on its own;</li> <li>(iii) systematically apply double tax treaties.</li> </ul> <p>The students have knowledge of the basics of international taxation and the German international tax law. They are able to judge and to analyze, using the relevant sources of law complex, case studies on the taxation of cross-border business activities independently and to develop design proposals for the solution.</p>		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
V (2) + Ü (2) Module taught in: German and/or English		
<b>Method of assessment</b> (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)		
<p>a) written examination (approx. 60 minutes) or  b) term paper (approx. 15 pages) and presentation of term paper (approx. 20 minutes), weighted 60:40  Assessment offered: To be announced  Language of assessment: German and/or English  creditable for bonus</p>		
<b>Allocation of places</b>		
<p>Number of places: 12.  WA:  Should the number of applications exceed the number of available places, places will be allocated as follows:</p> <ul style="list-style-type: none"> <li>(1) Students who already have successfully completed courses offered by the supervising chair will be given preferential consideration. <ul style="list-style-type: none"> <li>a. Among applicants with the same number of successfully completed modules, places will be allocated according to the total number of ECTS credits achieved in the corresponding modules.</li> <li>b. When places are allocated in accordance with b) and the number of applications exceeds the number of available places, places will be allocated according to the average grade of assessments taken in the corresponding courses.</li> <li>c. Among applicants with the same average grade, places will be allocated by lot.</li> </ul> </li> <li>(2) Any remaining places are available to students who have not yet successfully completed any courses of the supervising chair. The selection is made according to study progress (number of semesters); among applicants with the same number of semesters, places will be allocated by lot. A waiting list will be maintained and places re-allocated as they become available.</li> </ul>		



<b>Additional information</b>
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<b>Workload</b>
150 h
<b>Teaching cycle</b>
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)
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<b>Module appears in</b>
Master's degree (1 major) Management (2024) Master's degree (1 major) International Economic Policy (2024) Master's degree (1 major) Econometrics (2024)
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