Module title | Abbreviation
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Advanced VAT | 12-M-UF-141-m01

Module coordinator | Module offered by
holder of the Chair of Business Taxation | Faculty of Business Management and Economics

<table>
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<tr>
<th>ECTS</th>
<th>Method of grading</th>
<th>Only after succ. compl. of module(s)</th>
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<tbody>
<tr>
<td>5</td>
<td>numerical grade</td>
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<tr>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
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<tr>
<td>1 semester</td>
<td>graduate</td>
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Contents
The module provides students with more in-depth insights into complex national issues (e.g., holding structures) and international constellations with respect to other EU member states as well as non-EU states from a VAT point of view. The relevant rulings of the German Federal Fiscal Court as well as the ECJ are also discussed.

Intended learning outcomes
Students acquire deeper knowledge and understanding of German VAT law as well as basic skills in VAT on EU and international levels. The students are able to analyze and solve complex facts of a case from a German VAT point of view as well as to recognize problems arising from international constellations. They are able to determine the VAT-treatment using German VAT law and the European VAT directive. The students are able to identify and make use of simplification rules (intra-Community triangulation simplification) as well as to proactively shape the facts of a case to create a favorable VAT treatment. They are able to read critically and judge primary tax literature.

Courses
V + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) oral examination
Language of assessment: German, English
creditable for bonus

Allocation of places
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Additional information
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Referred to in LPO I
(examination regulations for teaching-degree programmes)
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Module appears in
Master’s degree (1 major) Business Information Systems (2014)
Master’s degree (1 major) Business Management (2014)