

<b>Module title</b>		<b>Abbreviation</b>
Advanced VAT		12-M-UF-161-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 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.</p>		
<b>Intended learning outcomes</b>		
<p>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.</p>		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
V (2) + Ü (2)		
<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) or c) oral examination (one candidate each, approx. 20 minutes) Language of assessment: German and/or English creditable for bonus</p>		
<b>Allocation of places</b>		
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<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>		
<p>Master's degree (1 major) Business Information Systems (2016) Master's degree (1 major) Business Management (2015) Master's degree (1 major) China Business and Economics (2016) Master's degree (1 major) China Language and Economy (2016) Master's degree (1 major) Management (2018) Master's degree (1 major) China Business and Economics (2019) Master's degree (1 major) China Language and Economy (2019) Master's degree (1 major) China Business and Economics (2021)</p>		

Master's degree (1 major) China Language and Economy (2021)  
Master's degree (1 major) Management (2022)  
exchange program Business Management and Economics (2022)