



Institute for Taxation and Accounting

# International Taxation

Summer Term

Institute:	Institute for Taxation
Lecturer:	Prof. Dr. Deborah Schanz, StB, Katharina Rapp, StB
Assistant:	Simon Harst
Weekly hours:	4
Credits	6
Examination:	2-hours written exam
Prerequisites:	none
Course Material:	

## Course Description & Main Objectives

---

The aim of this course is to give an introduction to international tax law and international tax planning. Based on national tax law from Germany and the U.S., we expand the national tax view and focus on cross-border transactions. We will discuss how a variety of business decisions, i.e. international investment and financing decisions, are affected by taxes. National and international tax law knowledge will be used to discuss practical problems and to train business decisions by solving case studies. We take corporate taxation and personal income taxation into account

The topic includes:

- Essential concepts in international taxation
- Double taxation relief mechanisms, esp. OECD model tax convention and German double tax conventions
- Inbound and outbound taxation
- International tax planning
- Taxation of subsidiaries and branches
- International loss offset rules
- International tax avoidance and anti avoidance rules

## Literature

---

Schanz, Deborah; Schanz, Sebastian (2011): Business Taxation and Financial Decisions, Springer, Heidelberg.