B452 International Business Taxation

Internationale Unternehmensbesteuerung

Syllabus (Summer Semester)

Instructor / course responsibility: Tobias Kruse; module responsibility: Prof. Dr. Martin Ruf

Content

The course provides an advanced introduction to the German and international rules governing cross-border business taxation. It combines domestic tax law, double-tax treaties, European Union law, and anti-abuse provisions.

Learning target

By the end of the course, students are able to distinguish unlimited and limited tax liability in cross-border cases; apply unilateral and treaty-based methods for relieving double taxation; analyse the influence of European Union law on national tax rules; and identify the operation of German foreign-tax and anti-abuse provisions.

Topics

1. Foundations
    a. Sources and structure of international tax law
    b. Unlimited and limited tax liability
2. Outbound activities
    a. Foreign permanent establishments and subsidiaries
    b. Unilateral relief from double taxation
3. Inbound activities
    a. Limited tax liability
    b. Withholding taxes and domestic taxing rights
4. Tax treaties
    a. Scope and interpretation
    b. Allocation of taxing rights for business and investment income
5. Relief from double taxation
    a. Exemption method
    b. Credit method and treaty overrides
6. European Union law
    a. Fundamental freedoms and direct taxation
    b. Selected EU directives
7. Controlled foreign companies
    a. German Foreign Tax Act (AStG)
    b. CFC taxation and low-taxed passive income
8. Anti-avoidance rules
    a. Treaty and directive anti-abuse provisions
    b. Selected domestic anti-abuse rules

Structure

- Lecture with accompanying exercises and cases.
- Current dates, rooms, and group allocations are published in ALMA before the semester begins.
- Exercises and tutorials consolidate the lecture material through questions, calculations, and applied cases; advance preparation is expected.

Enrollment information

Registration requirements, deadlines, and any capacity limits are published in ALMA. Separate registration for the examination is required.

Coursework

- 6 ECTS credits.
- Written examination, typically 60 minutes; binding details are announced in ALMA and ILIAS.

Teaching methods

Lectures, guided exercises or case discussions, independent study, and oral participation. Depending on the course, written assignments or spreadsheet-based applications may complement the classroom sessions.

Course language

German.

Prerequisites

Prior knowledge of German income and business taxation is recommended.

Literature

Jacobs, O. H. (ed.), Internationale Unternehmensbesteuerung; Brähler, G., Internationales Steuerrecht; Rupp, T., Hüll, M., & Kubik, C., Internationales Steuerrecht. Current statutory and treaty materials are used throughout the course.

Instructor

The course is taught by Tobias Kruse, tax adviser and practitioner in international business taxation. Academic responsibility for the module lies with Prof. Dr. Martin Ruf, Chair of International Business Taxation.

Important information

This syllabus is provided for course planning and credit recognition. Course content, assessment methods, scheduling, and teaching staff may be adjusted before or during the semester. The current information in ALMA and ILIAS is authoritative.