EBERHARD KARLS UNIVERSITÄT TÜBINGEN

Faculty of Economics and
Social Sciences
Chair of International Business Taxation

B455 Tax Law: Fiscal Procedure, VAT and Trade Tax

Steuerrecht: Abgabenordnung, Umsatzsteuer und Gewerbesteuer

Syllabus (Winter Semester)

Instructor / course responsibility: Prof. Dr. Martin Ruf

Content

The module deepens students' knowledge of German tax law through specialised lectures on fiscal procedure and fiscal-court proceedings, value added tax, trade tax, and valuation. It is designed for students seeking an advanced legal understanding of taxation.

Learning target

By the end of the course, students are able to apply the main rules of German fiscal procedure and understand the available legal remedies; solve advanced value-added-tax cases; analyse trade-tax and valuation issues; and integrate procedural and substantive tax-law reasoning in complex cases.

Topics

1. Fiscal procedure
    a. German Fiscal Code (Abgabenordnung)
    b. Tax administrative acts, correction rules, and legal remedies
2. Assessment and collection
    a. Assessment procedure and tax returns
    b. Maturity, payment, and selected enforcement questions
3. Correction and legal protection
    a. Correction of tax assessments
    b. Objections and suspension of enforcement
4. Fiscal-court procedure
    a. Procedural principles
    b. Judicial review in tax matters
5. Value added tax fundamentals
    a. Taxable transactions and exemptions
    b. Tax debtor and calculation of VAT
6. VAT in domestic and cross-border cases
    a. Place-of-supply rules
    b. Input-tax deduction and selected cross-border transactions
7. Trade tax
    a. Tax liability and tax base
    b. Additions, deductions, and calculation
8. Valuation and integrated cases
    a. Selected valuation questions
    b. Application of substantive and procedural rules using the designated case collections

Structure

- The module combines selected specialised lectures offered by the Law Faculty with chair-specific coordination.
- Lecture dates, rooms, and the applicable combination of classes are published in ALMA and the current course announcement.
- Students prepare the designated case collections independently and consolidate the material through integrated case work.

Enrollment information

Admission may be limited. Successful completion of B451 and either B452 or B457 is normally expected. Exceptions and registration rules are stated in the current course announcement.

Coursework

- 9 ECTS credits.
- Written final examination, typically 60 minutes.

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

Successful completion of B451 and either B452 or B457 is normally expected. Admission may be limited; exceptions and registration rules are published with the current course announcement.

Literature

Hey, U., & Lehnert, C., Fallsammlung Abgabenordnung; Walkenhorst, R., Bolk, W., & Nieskens, H., Fallsammlung Umsatzsteuer. The current editions of the designated case collections and statutory materials are authoritative for the respective semester.

Instructor

The module is coordinated by the Chair of International Business Taxation and incorporates specialised teaching offered by the Law Faculty. Academic responsibility for the module lies with Prof. Dr. Martin Ruf.

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.