EBERHARD KARLS UNIVERSITÄT TÜBINGEN

Faculty of Economics and Social Sciences
Chair of International Business Taxation

B350 Fundamentals of Taxation

Grundlagen der Besteuerung

Syllabus (Winter Semester)

Instructor / course responsibility: Dr. Hagen Luckhaupt; module responsibility: Prof. Dr. Martin Ruf

Content

The course provides a systematic introduction to the German tax system. It focuses on income taxation and the taxation of business activity, while also introducing corporation tax and trade tax.

Learning target

By the end of the course, students are able to identify the principal German taxes and their legal and economic functions; determine the basic income-tax treatment of different categories of income; explain the taxation of sole proprietors, partnerships, and corporations; and solve introductory cases involving income tax, corporation tax, and trade tax.

Topics

1. Foundations of the German tax system
    a. Purpose, sources, classification, and revenue significance of taxes
    b. Concepts of income and taxable capacity
2. Personal income tax
    a. Unlimited and limited tax liability
    b. Income categories and determination of taxable income
3. Surplus income
    a. Employment and investment income
    b. Rental and other income
4. Business income
    a. Sole proprietors, partnerships, and self-employment
    b. Profit determination and selected disposal gains
5. Losses and tax rates
    a. Loss offset and loss carryovers
    b. Income-tax rates and basic calculation principles
6. Corporation tax
    a. Tax subjects and determination of corporate income
    b. Taxation of dividends at company and shareholder level
7. Trade tax
    a. Tax liability and tax base
    b. Additions, deductions, and calculation of the tax burden

Structure

- Lecture with accompanying exercises.
- 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 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

No specific prior tax knowledge is required. Basic accounting knowledge is helpful.

Literature

Haase, F., & Nürnberg, P., Besteuerung von Unternehmen I: Ertrag-, Substanz- und Verkehrssteuern; Schreiber, U., Kahle, H., & Ruf, M., Besteuerung der Unternehmen; Preißer, M., Ertragsteuerrecht. Current German tax statutes and tax guidelines are required.

Instructor

The course is taught by Dr. Hagen Luckhaupt, tax adviser and lecturer in German 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.