EBERHARD KARLS UNIVERSITÄT TÜBINGEN

Faculty of Economics and Social Sciences
Chair of International Business Taxation

B353 International Taxation

Syllabus (Summer Semester)

Instructor / course responsibility: Brigitte Ellerbeck; module responsibility: Prof. Dr. Martin Ruf

Content

The course introduces the principles and instruments of international taxation. It covers domestic, treaty, and European Union rules and uses these foundations to analyse cross-border investment, financing, holding structures, and transfer pricing.

Learning target

By the end of the course, students are able to explain the main sources and principles of international tax law; apply double-tax treaties to basic cross-border situations; compare the tax treatment of alternative forms of international investment and financing; and identify key EU-law, holding-company, and transfer-pricing considerations.

Topics

1. Principles of international taxation
    a. Sources of international tax law
    b. Residence, source, and cross-border tax claims
2. Double-tax treaties
    a. Personal and material scope of tax treaties
    b. OECD and UN model conventions and treaty interpretation
3. Allocation and relief
    a. Allocation rules for business profits and investment income
    b. Exemption and credit methods for eliminating double taxation
4. International investment
    a. Permanent establishments and subsidiaries
    b. Alternative forms of cross-border investment
5. International financing
    a. Debt and equity financing
    b. Tax effects of financing decisions and withholding taxes
6. European Union law
    a. Fundamental freedoms and direct taxation
    b. Selected directives affecting cross-border activities
7. Holding structures
    a. Functions and location of holding companies
    b. Anti-abuse considerations in international structures
8. Transfer pricing
    a. Arm's-length principle and comparability
    b. Transfer-pricing methods and documentation

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 is governed by the current ALMA announcement. Places may be limited; the current information for exchange students is published with the course.

Coursework

- 6 ECTS credits.
- Written examination; the binding format is announced in ALMA and ILIAS.
- Places may be limited. Exchange students should consult the current registration information in ALMA.

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

English.

Prerequisites

Basic knowledge of taxation is recommended. The course is taught and assessed in English.

Literature

OECD Model Tax Convention on Income and on Capital and its Commentaries; OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations; selected treaty, EU-law, and domestic-law materials specified in the course.

Instructor

Brigitte Ellerbeck is a graduate in business administration, certified public accountant, and tax adviser. After a long career at PwC in Frankfurt, including work as a Tax Partner, she joined the management of the btu beraterpartner Group and is a partner of the firm. She has extensive experience advising national and international medium-sized companies and corporate groups. Her areas of expertise include national and international taxation, tax audits, transfer pricing, and the tax aspects of corporate transactions. 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.