

2019.HS

<b>Module Name: International Tax Law</b>	
Module Code	w.BA.XX.2IntSteuR.XX
Module Description	Students differentiate between the various national fiscal sovereignties and possible taxation conflicts of cross-border situations. They analyze the problem of double taxation in an international context and learn the regulations of international tax law in order to avoid it.
Program and Specialization	Business Law
Legal Framework	Academic Regulations BSc dated 29.01.2009, Appendix to the Academic Regulations for the degree programs in Business Administration, Business Information Technology, and Business Law, first adopted on 12.05.2009
Module Category	<b>Module Type:</b> Compulsory Elective
	<b>Program Phase:</b> Main Study Period
ECTS	3
Organizational Unit	W Abteilung Business Law Leitung
Module Coordinator	Jens Hanebrink (haje)
Deputy Module Coordinator	-
Prerequisite Knowledge	None
Contribution to Program Learning Goals (Affected by Module)	<ul style="list-style-type: none"> <li>§ Professional Competence</li> <li>§ Methodological Competence</li> <li>§ Social Competence</li> <li>§ Self-Competence</li> </ul>
Contribution to Program Learning Objectives	Professional Competence <ul style="list-style-type: none"> <li>§ Knowing and Understanding Content of Theoretical and Practical Relevance</li> <li>§ Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance</li> <li>§ Evaluate Content of Theoretical and Practical Relevance</li> </ul> Methodological Competence <ul style="list-style-type: none"> <li>§ Problem-Solving &amp; Critical Thinking</li> <li>§ Scientific Methodology</li> <li>§ Work Methods, Techniques, and Procedures</li> <li>§ Information Literacy</li> <li>§ Creativity &amp; Innovation</li> </ul> Social Competence <ul style="list-style-type: none"> <li>§ Written Communication</li> <li>§ Oral Communication</li> <li>§ Teamwork &amp; Conflict Management</li> <li>§ Intercultural Insight &amp; Ability to Change Perspective</li> </ul> Self-Competence <ul style="list-style-type: none"> <li>§ Self-Management &amp; Self-Reflection</li> <li>§ Ethical &amp; Social Responsibility</li> <li>§ Learning &amp; Change</li> </ul>
Module Learning Objectives	Students... <ul style="list-style-type: none"> <li>§ are able to identify taxation problems in cross-border situations</li> <li>§ are able to discuss the significance of a conflict of laws</li> <li>§ are able to address taxation problems caused by a conflict of laws using double taxation treaties, tax laws, and regulations</li> <li>§ are able to develop solutions that have a positive impact on the taxation situation of companies</li> <li>§ acquire the ability to apply a practically oriented basic knowledge of international tax law</li> </ul>
Module Content	<ul style="list-style-type: none"> <li>§ Concept and legal sources of international tax law</li> <li>§ OECD (double taxation) Model Tax Convention</li> <li>§ Methods to avoid double taxation</li> <li>§ Bilateral double taxation treaties concerning income and assets</li> <li>§ Swiss external tax law (international tax reconciliation, summary tax credit scheme)</li> <li>§ Foundations of EU tax law and its influence on Switzerland</li> </ul>
Links to other modules	The content of this module is linked to the following modules: w.BA.XX.1IntR1-BL.XX w.BA.XX.1IntR2-BL.XX

Methods of Instruction	§ Lecture § Interactive Instruction § Application Tasks § Case Studies § Exercises	<b>Social Settings Used:</b> Individual Work		
Digital Resources	§ Reader § Practice and Application Exercises (with Key) § Case Studies (with Key)			
Type of Instruction	<b>Classroom Instruction</b>	<b>Guided Self-Study</b>	<b>Autonomous Self-Study</b>	
Large Class	-	-		
Small Class	28 h	20 h		
Group Instruction	-	-		
Practical Work	-	-		
Seminar	-	-		
<b>Total</b>	<b>28 h</b>	<b>20 h</b>	<b>42 h</b>	
Performance Assessment				
<b>End-of-module exam</b>	<b>Form</b>	<b>Length (min.)</b>	<b>Weighting</b>	
Written exam	Specified documentation	60	100,00 %	
<b>Permitted Resources</b>	Approved calculator according to "Guidelines on Supplementary Materials"	With dictionary		
<b>Others</b>				
	<b>Assessment</b>	<b>Length (min.)</b>	<b>Weighting</b>	
Case study	Pass/Fail	-	-	
Classroom Attendance Requirement	-			
Language of Instruction/Examination	German			
Compulsory Reading	-			
Recommended Reading	-			
Comments	-			