

Valid for 2024.FS

Module Name: International Tax Law		
Module Code	w.BA.XX.3ISteuR-BL.XX	
Module Description	Students gain an overview of the system of international tax law and its legal foundations. They will recognize the state taxation conflicts arising from the national tax law systems and the resulting double taxation. Students distinguish between different forms of allocation of state taxation rights and the methods of avoiding double taxation, as well as the specific legal consequences of different forms of income. They transfer these taxation principles to concrete situations and analyze the respective effects on the tax burden.	
Program and Specialization	Business Law	
Legal Framework	Academic Regulations BSc dated 29.01.2009, for the degree programs in Business Administration, International Management, Business Information Technology, Business Law, Business Law and Applied Law, first adopted on 12.05.2009	
Module Category	Module Type: Compulsory	Program Phase: Main Study Period
ECTS	3	
Organizational Unit	W Zentrum für Unternehmensrecht	
Module Coordinator	Jens Hanebrink (haje)	
Deputy Module Coordinator	Lothar Matthias Jansen (janl)	
Prerequisite Knowledge	-	
Contribution to Program Learning Goals (Affected by Module)	§ Professional Competence § Methodological Competence § Social Competence § Self-Competence	
Contribution to Program Learning Objectives	Professional Competence § Knowing and Understanding Content of Theoretical and Practical Relevance § Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance § Evaluate Content of Theoretical and Practical Relevance Methodological Competence § Problem-Solving & Critical Thinking § Work Methods, Techniques, and Procedures § Information Literacy § Creativity & Innovation Social Competence § Written Communication § Oral Communication § Intercultural Insight & Ability to Change Perspective Self-Competence § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change	
Module Learning Objectives	Students... § recognize tax problems in the taxation of international situations. § apply their basic knowledge of tax law and resolve concrete taxation issues. § apply the correct taxation terminology both orally and in writing. § are able to identify tax problems. § are able to evaluate individual tax regulations in terms of both their legal implications and their economic effects.	
Module Content	§ Causes of international double taxation conflicts § Principles under treaty law to resolve conflicts § International allocation standards in the taxation of different forms of income and methods of avoiding double taxation § Tax-economic evaluation of the legal consequences in international situations § Foundations of transfer pricing	
Links to other modules	The content of this module is linked to the following modules: w.BA.XX.1SPBWSL-BL.XX w.BA.XX.2PMwst.XX w.BA.XX.2SPG.XX w.BA.XX.3SteuNaP-BL.XX w.BA.XX.3USteuRr-BL.XX	

Methods of Instruction	§ Interactive Instruction § Application Tasks § Case Studies § Exercises § Problem-Oriented Teaching		Social Settings Used: Individual Work	
Digital Resources	§ Practice and Application Exercises (with Key) § Case Studies (with Key)			
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study	
Large Class	28 h	20 h		
Small Class	-	-		
Group Instruction	-	-		
Practical Work	-	-		
Seminar	-	-		
Total	28 h	20 h	42 h	
Performance Assessment				
End-of-module exam	Form	Length (min.)	Weighting	
Written exam	Specified documentation	60	100,00 %	
Permitted Resources	Approved calculator according to "Guidelines on Supplementary Materials"	With dictionary		
Others	Assessment	Length (min.)	Weighting	
-	-	-	-	
Classroom Attendance Requirement	Mandatory Attendance: None			
Language of Instruction/Examination	German			
Compulsory Reading	-			
Recommended Reading	-			
Comments	-			