

Module description: International Tax Law		
Module Code	w.BA.XX.3ISteuR-BL.XX	
ECTS Credits	3	
Language of Instruction/Examination	German	
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.	
Organizational Unit	Institut für Unternehmensrecht	
Module Coordinator	Jens Hanebrink	
Deputy Module Coordinator	Lothar Matthias Jansen	
Program and Specialization	<ul style="list-style-type: none"> 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
Prerequisite Knowledge		
Contribution to Program Learning Objectives (by the concerned Module)	<ul style="list-style-type: none"> Professional Competence Methodological Competence Social Competence Self-Competence 	
Contribution to Program Learning Objectives	<p>Professional Competence</p> <ul style="list-style-type: none"> 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 <p>Methodological Competence</p> <ul style="list-style-type: none"> Problem-Solving & Critical Thinking Work Methods, Techniques, and Procedures Information Literacy Creativity & Innovation <p>Social Competence</p> <ul style="list-style-type: none"> Written Communication Oral Communication Intercultural Insight & Ability to Change Perspective <p>Self-Competence</p> <ul style="list-style-type: none"> Self-Management & Self-Reflection Ethical & Social Responsibility Learning & Change 	

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Module Learning Objectives	Students... <ul style="list-style-type: none">• 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	<ul style="list-style-type: none">• 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	This module is linked to the following modules: <ul style="list-style-type: none">• w.BA.XX.2SPG.XX• w.BA.XX.1SPBWSL-BL.XX• w.BA.XX.2PMwst.XX• w.BA.XX.3USteuRr-BL.XX• w.BA.XX.3SteuNaP-BL.XX																																						
Digital Learning Resources	<ul style="list-style-type: none">• Practice and Application Exercises (with Key)• Case Studies (with Key)																																						
Methods of Instruction	<ul style="list-style-type: none">• Exercises• Application Tasks• Interactive Instruction• Problem-Oriented Teaching• Case Studies		Social Settings Used: <ul style="list-style-type: none">• Individual Work																																				
Type of Instruction	<table><tr><th></th><th>Classroom Instruction</th><th>Guided Self-Study</th><th colspan="2">Autonomous Self-Study</th></tr><tr><td>Large Class</td><td>28 h</td><td>20 h</td><td colspan="2"></td></tr><tr><td>Small Class</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Group Instruction</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Practical Work</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Total</td><td>28 h</td><td>20 h</td><td colspan="2">42 h</td></tr></table>					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	
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Performance Assessment	<table><tr><th colspan="2">End-of-module exam</th><th>Form</th><th>Length (min.)</th><th>Weighting</th></tr><tr><td colspan="2">Written exam</td><td>Specified documentation</td><td>60</td><td>100.00</td></tr><tr><td colspan="2">Permitted Resources</td><td>Spec. calculator acc. to leaflet "Utilities"</td><td colspan="2">With dictionary</td></tr><tr><td colspan="5"></td></tr><tr><th>Others</th><th>Assessment</th><th>Format</th><th>Length (min.)</th><th>Weighting</th></tr><tr><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr></table>				End-of-module exam		Form	Length (min.)	Weighting	Written exam		Specified documentation	60	100.00	Permitted Resources		Spec. calculator acc. to leaflet "Utilities"	With dictionary							Others	Assessment	Format	Length (min.)	Weighting	-	-	-	-	-					
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Classroom Attendance Requirement	None																																						
Compulsory Reading																																							
Recommended Reading																																							

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Comments	