

**LEHRSTUHL FÜR
BETRIEBSWIRTSCHAFTLICHE
STEUERLEHRE**

**International Tax Planning (21380), International Taxation
(21007)**

Team Prof. Dr. Sebastian Eichfelder
M.Sc. Jonas David Knaisch

Documents › E-Learning (<https://elearning.ovgu.de/>)
› Further information about e-Learning
(https://www.bwl3.ovgu.de/bwl3_media/Dokumente/Info+eLearning+Englisch.pdf)
The enrolment key will be communicated during the first lecture.

Qualification Targets

The students

- ▶ become aware of basic problems and terms of international taxation,
- ▶ attain knowledge on international tax regulations,
- ▶ learn how to take into account taxation in international business transactions and how to measure tax burdens,
- ▶ gain knowledge of international tax planning strategies,
- ▶ learn how investment and financing decisions are affected by profit taxation.

Course Contents

- ▶ Basic principles and terms of business taxation
- ▶ Measurement of tax burdens
- ▶ Double tax conventions; OECD Model Convention
- ▶ Transfer pricing guidelines
- ▶ European principles and regulations of profit taxation
- ▶ International tax planning and profit shifting
- ▶ Taxation of multinational firms and cross-border investments
- ▶ Taxation of international mergers and acquisitions

Time / Room Monday, 17:00 - 19:00 / Building 22A-013 (odd week)
Friday, 09:00 - 11:00 / Building 03-106 (weekly)

<i>Lecture/Tutorial</i>	Day	Date	Lecture (L) /Tutorial (T)
	Friday	18.10.2019	L1

Monday	21.10.2019	L2
Friday	25.10.2019	L3
Friday	01.11.2019	L4
Monday	04.11.2019	L5
Friday	08.11.2019	L6
Friday	15.11.2019	L7
Monday	18.11.2019	L8
Friday	22.11.2019	L9
Friday	29.11.2019	L10
Monday	02.12.2019	L11
Friday	06.12.2019	L12
Friday	13.12.2019	L13
Monday	16.12.2019	T1
Friday	20.12.2019	T2
Friday	10.01.2020	T3
Monday	13.01.2020	T4
Friday	17.01.2020	T5
Friday	24.01.2020	T6
Monday	27.01.2020	T7
Friday	31.01.2020	T8 (including question hour)

Assessments/Exams/Credits Written final exam (60 min)

Recommended Literature



Schreiber, U. (2013), *International Company Taxation: An Introduction to the Legal and Economic Principles*, Springer: Berlin Heidelberg.



Schanz, D., Schanz, S. (2011), *Business Taxation and Financial Decisions*, Springer: Berlin Heidelberg.



Scholes, M.S., Wolfson, M.A., Erickson, M., Maydew, E.L., Shevlin, T. (2014), *Taxes and business strategy*, 5th Edition, Prentice Hall.