



Courses taught in English at the Faculty of Economic Sciences

Module No.: M.WIWI-BWL.0021 Title: Company Taxation in the European Union	Credits: 6
Course Content: The lecture gives an overview of the business tax systems in the EU member states and the basic structures of the relevant European law. It is the aim of this lecture that students understand these tax systems and learn about the impact of ECJ rulings on tax planning opportunities. Most notably students shall also focus on ways to harmonize company taxation in the European Union as well as on the European Commission's proposal of a common consolidated tax base. Having attended this lecture the students <ul style="list-style-type: none">• know the basic terms and concepts of domestic taxation in Germany and other EU member states,• know the basic terms and concepts of international taxation, especially the alternative forms of foreign business activity and methods to prevent double taxation,• know basics of European legal forms,• know significant ECJ decisions,• know possibilities for further tax harmonization in the European Union,• are able to identify main difficulties of group taxation in the European Union,• are able to sum up the main aspects of corporate taxation in different member states,• are able to differentiate the international taxation of different foreign business activities.	Course Type: Lecture

Recommended Prerequisites: M.WIWI-BWL.0003 Fundamentals of business taxation	Exam: Oral examination (approximately 30 minutes)
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Recommended Semester: 1 - 4	Cycle: Summer term
Literature: Scriptum provided by lecturer	Lecturer: Prof. Dr. Andreas Oestreicher