Syllabus
- German Tax Law and Treaty Policy -

I. Course Details

Name: German Tax Law and Treaty Policy
Date: July 6-29, 2018
Credits awarded: 5 ECTS + certificate of attendance
Assessment: Students have to attend classes regularly, read materials, write papers, join discussions and final presentation.
Primary language of Instruction: English (German would also be beneficial, but not necessary)
Necessary language level (as in B2, etc.): B2

II. Course Description

International economic activities are closely linked with crucial tax issues. With regard to cross-border business each nation will claim for a substantial part of the tax revenue. In Germany a highly sophisticated world-renowned tax system applies taking into account discussions and initiatives on European and OECD level.
Content: Federal Tax System, Constitutional aspects, Taxation of corporates and partnerships, impact of EU law, VAT, German treaty policy, Hotspots: participation exemptions, loss and interest deduction, Anti-avoidance rules and BEPS, company reorganisation, Group taxation, CFC rules and exit taxes, German language and culture.

III. Course Objectives

Osnabrueck International Summer School Taxation offers an in-depth view on current debates in academia and practice analysing tax issues on highest level. Students will get in close touch with the tax authorities and fiscal courts working out profound understanding of the domestic tax law as well as international taxation in lectures, workshops and subject-specific excursions.

IV. Course Workload

First and foremost students have to attend class regularly. And they are asked to read course literature in order to prepare classes or to evaluate them afterwards. During the summer school they will need to hand in several papers. At the end of the summer school the will be asked for a final presentation.

V. Absence Policy

At the most, students are allowed to miss three times.
Students missing class repeatedly will be excluded from the programm. Alternatively they will be asked to make good for the missed classes.
## VI. Course Content

<table>
<thead>
<tr>
<th>UNIT / WEEK</th>
<th>TOPIC</th>
<th>ACTIVITIES / STRATEGIES</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Giving the national essentials: Federal Tax System, Constitutional aspects, Civil Law and Tax Law, Taxation of corporates and partnerships, German language and culture</td>
<td>Reading and lecture, workshop, excursion, seminar, discussion</td>
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<td>2</td>
<td>Hotspots in company taxation: Limitation of loss and interest deduction, Anti-avoidance rules, debt versus equity/participation exemption, company reorganisation, Group taxation, impact of EU law, VAT, German language and culture</td>
<td>Reading and lecture, workshop, excursion, seminar, discussion, writing paper</td>
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<tr>
<td>3</td>
<td>Essentials in crossborder situations: German treaty policy, German Foreign Tax Act, CFC rules, exit taxes, Implementation of BEPS-recommandations, most important treaty issues, German language and culture</td>
<td>Reading and lecture, workshop, excursion, seminar, discussion, final presentation</td>
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