

<b>BW08: Tax Law</b>				<b>Study Programme:</b>	B
<b>Module Type:</b>	<b>ECTS Credits:</b>	<b>Workload:</b>	<b>Study semester:</b>	<b>Module Duration:</b>	
Optional compulsory	12	360	3. and 4. or 5. and 6.	two semesters	
<b>Courses (HPW=hours per week):</b>			<b>Contact hours:</b>	<b>Independent study:</b>	<b>Planned Group Size:</b>
Course 1: European Tax Law (2 HPW)			30h	90h	10-20
Course 2: Fiscal Code (2 HPW)			30h	90h	10-20
Course 3: Corporate Tax Law (2 HPW)			30h	90h	10-20
<b>Intended Learning Outcomes (ILOs):</b>					
Students of the Faculty of Business Administration and Economics can select the key area “Tax Law” of the Faculty of Law, which will be offered by the chair of Corporate Tax Law. In addition to the courses of Business Taxation, students will get deeper expertise in tax planning from the jurisdictional perspective. Career prospects increase significantly because of the gained tax law expertise, especially for students who are interested in the field of tax consultant and auditor.					
<b>Description/Contents:</b>					
The course “European Tax Law” results from the increasing influence of the European law for the tax law practice. Especially the influence of the European law for regulations of direct taxes will be treated as well as questions of tax harmonization, application of the fundamental freedoms referring to the jurisprudence of the European Court and prohibition on aid of taxation of natural persons and corporates.					
The course “Fiscal Code” focuses on the tax law of obligations (tax law entitlement arises and expires especially limitation, tax attributions, liability). Afterwards fundamentals of the taxation procedure will be focused step by step, especially tax assessment as most important action form of the financial management and possibilities of its correction. Participants gain an insight to the opposition procedure and an overview about the fiscal jurisdictional procedure and fiscal legal protection system.					
The course “Corporate Tax Law” deals with the fundamentals of legal form oriented business taxation, especially taxation of partnerships, corporate tax and business tax.					
<b>Language:</b>					
The language of the module is German.					
<b>Teaching Methods:</b>					
Lectures, case studies (facultative).					
<b>Module Applicability:</b>					
B.Sc. Business Administration, B.Sc. Economics.					

<b>Pre-requisites/Requirements:</b>
Admission to study Business Administration for a Bachelor's degree. Previous expertise of business taxation is recommended. To register for the course, please refer to the administration office to Mrs. Solomon ( <a href="mailto:Is.valta@hhu.de">Is.valta@hhu.de</a> ) declaring name and matriculation number.
<b>Examination Types:</b>
Comprehensive examination in the form of a written exam (120 min).
<b>Requirements for Award of Credit Points:</b>
Successful participation in the exam. Additional credit points can be gained through special home works according to capacities, § 7 examination regulations for the Bachelor's degree.
<b>Availability:</b>
The module starts each winter term.
<b>Assessment:</b>
This course will be graded and is part of the calculation for the overall grade of your bachelor degree. Particular information concerning the calculation of the overall grade can be gathered in the respective examination regulations.
<b>Person Responsible and Main Lecturer:</b>
Prof. Dr. Valta and teaching/research assistants.
<b>Further Information:</b>
Further information can be found at the website of the chair.

State: 01.10.2018