

International Transfer Pricing and Income Allocation

Internationale Verrechnungspreise und Gewinnabgrenzung

Module number | 88-021-TX02-H-0719

Degree | Master

Semester | Winter

Course type | Lecture

Participation limit | max. 20 students (favored Taxation)

Creditable for | Compulsory Elective Taxation, Compulsory Elective FACT

Contact hours | Block course (corresponds to 1 hour per week)

Number of Credits | 2.5 ECTS

Language | German

Chair | Economics, esp. Public Finance

Lecturer | Dr. Richard Schmidtke

Learning outcomes

Transfer pricing is the most discussed topic of international tax law. The design of transfer pricing systems directly influences the group companies' taxable profits in the individual countries and thus also has an impact on the group tax rate.

- After completing the module, you will have an overview of the relevant laws, regulations, administrative instructions and other guidelines in the field of transfer pricing and can independently apply them to new questions.
- You know the different transfer pricing methods and based on your knowledge of the strengths and weaknesses of these methods, you can decide when to apply which method.
- After the course, you can identify transfer pricing risks and identify the need for action.
- You are familiar with the structure and procedure of a typical transfer pricing documentation and a tax audit using an example.
- After the course, you will also be familiar with the principles for profit attribution between the parent company and the permanent establishment.
- You understand the possibilities for avoiding or eliminating double taxation risks.

Module content

- Basics of transfer pricing
- Specific problems in the field of transfer pricing
- Profit attribution between parent company and permanent establishment
- Avoidance/ elimination of double taxation

Teaching and learning methods

- Lecture
- Discussion
- Case Studies

Grading

- Presentation about a specific topic and discussion

Assessment criteria in detail

- In working groups, a presentation on a given question is to be prepared, presented and discussed.

Average workload (in full hours)

15 h = Attendance time lecture

15 h = Lecture preparation and follow-up

4 h = Attendance time seminar

40 h = Preparation case study

74 h = Workload in total

Previous knowledge

- Basic knowledge in tax law

Readings

- Literature will be announced in the preliminary discussions