

## International Taxation Internationale Besteuerung

Identifier: WIWI-13500

Stud.IP: 9.13500, Summer semester 2023

**Description:** Commodities, services and earnings are taxed quite differently in different countries. In this module students become familiar with the main issues that arise when cross-border flows of commodities, services and earnings are additionally taken into account. The module concentrates on three topics: First, the comparison of alternative methods of taxing domestic earnings relative to international earnings. Second, the comparison of alternative methods of taxing commodities that are traded internationally relative to those that are traded domestically. Third, tax competition, i.e. the inefficiencies that can arise if each government aims at increasing national tax revenue at the expense of tax revenues in other countries.

**Examination:** Module exam (60 minutes).

**Course Components:** 9.13500 Self-study course with Exercise (2 semester hours)