CURRICULUM	Full-time Program 2025/2026		
	¥		
		ECTS	
Block	Course	(90)	Faculty
		_	
Principles of selected tax systems (18)	Australia in Osma andira Tauatian	2	Oten han Darks and
	Australasian Comparative Taxation Brazilian Tax Law	3 1,5	Stephen Barkoczy Louis Schoueri
		3	Geerten Michielse
	Comparative Tax Law Indian Tax Law	3	TP Ostwal, Mukesh Butani
	South African Tax Law	1,5	Jennifer Roeleveld
	Tax Law of the Netherlands	1,5	Mart van Hulten
	The Impact of the EU on Member States'	1,5	Edoardo Traversa
	Domestic Tax Law	1,0	
	U.S. Tax Law	3	Stephanie Hoffer
		-	
Tax treaty law (18)	Dual Residence	1,5	Claus Staringer
	Exchange of Information	1,5	Maria Marquardsen
	Non-Discrimination	1,5	Alexander Rust
	Principles of Tax Treaty Law	3	Michael Lang
	Tax Treaties - Case Studies	1,5	Daniel Blum
	Tax Treaty Interpretation	3	Philip Baker
	Tax Treaty Negotiation	3	Lieselott Kana, Aart Roelofsen
	UN Model Convention	3	Veronika Daurer
International tax planning (18)	Global Trends in VAT/GST	3	Melina Rocha, Karoline Spies
	GloBE / Pillar 2	3	Alexander Rust
	Mergers in Europe	1,5	Frederik Boulogne
	Tax Planning in France	1,5	Anne Cadet
	Tax Planning in Japan	3	Yoshihiro Masui
	Tax Planning in the U.S.	3	Gary Sprague
	Tax Treaties as Tax Planning Tools	3	Rita Szudoczky
	in a Post-BEPS-Era		
Tax law of the EU (8)	ECJ Case Law	2	David Eisendle
	EU and Indirect Taxation	1	Karoline Spies
	EU and Third Countries	1	Pasquale Pistone
	Tax Policies in the EU (Brussels)	2	Robert Risse
	The EU: Legal and Institutional Framework	2	Bernhard Schima
Anti-avoidance measures (6)	Limits to Tax Planning in European Tax Law	2	Svitlana Buriak,
			La an Dhillinn a Man Mart
			Jean-Philippe Van West
	Transfer Pricing	2	Raffaele Petruzzi
	Transfer Pricing U.S. International Anti-Avoidance Rules	2	
	U.S. International Anti-Avoidance Rules		Raffaele Petruzzi
International tax policy (4)	U.S. International Anti-Avoidance Rules Comparative Corporate Tax Policies		Raffaele Petruzzi Omri Marian Carlo Garbarino
International tax policy (4)	U.S. International Anti-Avoidance Rules Comparative Corporate Tax Policies Justice, Equality and Tax Law	2 1 1	Raffaele Petruzzi Omri Marian Carlo Garbarino Peter Hongler
International tax policy (4)	U.S. International Anti-Avoidance Rules Comparative Corporate Tax Policies Justice, Equality and Tax Law Tax and Technology	2 1 1 1	Raffaele Petruzzi Omri Marian Carlo Garbarino Peter Hongler Robert Risse
International tax policy (4)	U.S. International Anti-Avoidance Rules Comparative Corporate Tax Policies Justice, Equality and Tax Law	2 1 1	Raffaele Petruzzi Omri Marian Carlo Garbarino Peter Hongler
	U.S. International Anti-Avoidance Rules Comparative Corporate Tax Policies Justice, Equality and Tax Law Tax and Technology Trends in EU Tax Law	2 1 1 1 1 1	Raffaele Petruzzi Omri Marian Carlo Garbarino Peter Hongler Robert Risse Adam Zalasinski
International tax policy (4)	U.S. International Anti-Avoidance Rules Comparative Corporate Tax Policies Justice, Equality and Tax Law Tax and Technology	2 1 1 1	Raffaele Petruzzi Omri Marian Carlo Garbarino Peter Hongler Robert Risse Adam Zalasinski Daniel Blum,
	U.S. International Anti-Avoidance Rules Comparative Corporate Tax Policies Justice, Equality and Tax Law Tax and Technology Trends in EU Tax Law Drafting Legal Opinions	2 1 1 1 1 2	Raffaele Petruzzi Omri Marian Carlo Garbarino Peter Hongler Robert Risse Adam Zalasinski Daniel Blum, Raphael Holzinger
	U.S. International Anti-Avoidance Rules Comparative Corporate Tax Policies Justice, Equality and Tax Law Tax and Technology Trends in EU Tax Law Drafting Legal Opinions European Corporate Law	2 1 1 1 1 2 1	Raffaele Petruzzi Omri Marian Carlo Garbarino Peter Hongler Robert Risse Adam Zalasinski Daniel Blum, Raphael Holzinger Christian Kersting
	U.S. International Anti-Avoidance Rules Comparative Corporate Tax Policies Justice, Equality and Tax Law Tax and Technology Trends in EU Tax Law Drafting Legal Opinions European Corporate Law International Tax English	2 1 1 1 1 2 2 1 2	Raffaele Petruzzi Omri Marian Carlo Garbarino Peter Hongler Robert Risse Adam Zalasinski Daniel Blum, Raphael Holzinger Christian Kersting Rita Julien
	U.S. International Anti-Avoidance Rules Comparative Corporate Tax Policies Justice, Equality and Tax Law Tax and Technology Trends in EU Tax Law Drafting Legal Opinions European Corporate Law	2 1 1 1 1 2 1	Raffaele Petruzzi Omri Marian Carlo Garbarino Peter Hongler Robert Risse Adam Zalasinski Daniel Blum, Raphael Holzinger Christian Kersting
Supplementary courses (6)	U.S. International Anti-Avoidance Rules Comparative Corporate Tax Policies Justice, Equality and Tax Law Tax and Technology Trends in EU Tax Law Drafting Legal Opinions European Corporate Law International Tax English Multilateral Cooperation in Tax Law	2 1 1 1 1 2 2 1 2 1	Raffaele Petruzzi Omri Marian Carlo Garbarino Peter Hongler Robert Risse Adam Zalasinski Daniel Blum, Raphael Holzinger Christian Kersting Rita Julien Irma Mosquera Valderrama
	U.S. International Anti-Avoidance Rules Comparative Corporate Tax Policies Justice, Equality and Tax Law Tax and Technology Trends in EU Tax Law Drafting Legal Opinions European Corporate Law International Tax English	2 1 1 1 1 2 2 1 2	Raffaele Petruzzi Omri Marian Carlo Garbarino Peter Hongler Robert Risse Adam Zalasinski Daniel Blum, Raphael Holzinger Christian Kersting Rita Julien
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