

CURRICULUM	Part-time Program 2025/2027		
Block	Course	ECTS (90)	Faculty
Principles of selected tax systems (18)	Australian Tax Law	3	Kerrie Sadiq
	Chinese Tax Law	3	Yansheng Zhu
	Comparative Tax Law	3	Geerten Michielsse
	German Tax Law	1,5	Roland Ismer
	Swiss Tax Law	1,5	Luzius Cavelti
	Tax Law of the Netherlands	1,5	Mart van Hulten
	The Impact of the EU on Member States' Domestic Tax Law	1,5	Edoardo Traversa
	U.S. Tax Law	3	Stephanie Hoffer
Tax treaty law (18)	Dual Residence	1,5	Claus Staringer
	Exchange of Information	1,5	Maria Marquardsen
	Income from Employment	1,5	Alexander Rust
	Non-Discrimination	1,5	Alexander Rust
	Principles of Tax Treaty Law	3	Michael Lang
	South American Tax Treaty Policy	1,5	Lieselott Kana
	Tax Treaty - Case Studies	1,5	Daniel Blum
	Tax Treaty Developments	1,5	Eric Kemmeren
	Tax Treaty Negotiation	3	Rajat Bansal, Bernhard Canete, Heinz Jirousek
	Taxation of Artists and Athletes	1,5	Karolina Tetlak
International tax planning (18)	Anti-Abuse Provisions in International Tax Law	3	Susi Hjorth-Baerentzen
	GloBE / Pillar 2	3	Alexander Rust
	Holding Companies and Tax Planning	3	Guglielmo Maisto
	International Tax Policy	3	David Duff
	Permanent Establishments	1,5	Alfredo Garcia Prats
	Principles of International Tax Planning	1,5	John Peterson
	Tax Planning in MNC	3	Robert Risse
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, Jean-Philippe Van West
	Transfer Pricing	2	Raffaele Petruzzi
	Value Creation and Taxation	2	Kasper Dziurdz
International tax policy (4)	Comparative Tax Systems	2	Michael Walpole
	Tax and Technology	2	Young Ran Kim
Supplementary courses (6)	Drafting Legal Opinions	2	Daniel Blum, Raphael Holzinger
	European Corporate Law	1	Christian Kersting
	International Tax English	2	Rita Julien
	Trends in Global Taxation	1	Jeffrey Owens, Richard Stern
Master thesis (12)	Global Mobility in International Tax Law	12	Andres Baez Moreno