

# Lecture Announcement: Fundamentals in International Taxation

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 Unternehmensbesteuerung III  
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 Language: English

## Why study „International Taxation“?

In today's global economy, taxation plays a crucial role in shaping the investment and financing decisions of multinational enterprises. Understanding international tax frameworks and regulations is essential for identifying risks, optimizing tax strategies, and ensuring compliance in an increasingly complex regulatory environment.



United Nations

Income Tax Unit



OECD



This course equips students with the necessary tools to critically assess **how taxation affects business decisions** and **how companies navigate international tax regulations**.



Federal Ministry of Finance

## Content and aim

- This course provides a **comprehensive introduction to the legal and economic foundations** of international corporate taxation. Key topics include:
  - **Fundamental tax concepts** (e.g., net present value, effective tax rate, double taxation)
  - **Tax planning strategies in practice** (e.g., transfer pricing, permanent establishments, loss utilization)
  - **Mechanisms to prevent aggressive tax planning** (e.g., thin capitalization rules, controlled foreign corporation rules)

