

CURRICULUM	Full-time Program 2026/2027		
Block	Course	ECTS (90)	Faculty
Principles of selected tax systems (18)	African Tax Systems	1,5	Riel Franzsen
	Australian Tax Law	3	Kerrie Sadiq
	Chinese Tax Law	3	Yansheng Zhu
	Comparative Tax Law	3	Geerten Michielse
	German Tax Law	1,5	Roland Ismer
	Swiss Tax Law	1,5	Luzius Cavelti
	Tax Law of the Nordic Countries	1,5	Bertil Wiman
	U.S. Tax Law	3	Yariv Brauner
Tax treaty law (18)	Income from Employment	1,5	Alexander Rust
	Non-Discrimination	1,5	Werner Haslehner
	OECD Developments	1,5	Tomas Balco
	Principles of Tax Treaty Law	3	Michael Lang
	South American Tax Treaty Policy	1,5	Liselott Kana
	Tax Treaties - Case Studies	1,5	Alexander Rust
	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
	The Effects of the MLI on Tax Treaties	1,5	Rita Szudoczky
International tax planning (18)	Anti-Abuse Provisions in International Tax Law	3	Susi Hjorth-Baerentzen
	Conflict Settlement in Tax Treaty Law	1,5	Marlies de Ruiter
	Holding Companies and Tax Planning	3	Guglielmo Maisto
	Permanent Establishments	1,5	Alfredo Garcia Prats
	Principles of International Tax Planning	1,5	John Peterson
	Tax Planning in MNC	3	Robert Risse
	Tax Planning under European Tax Rules	1,5	Georg Kofler
	Transfer Pricing in the U.S.	3	Fadi Shaheen
Tax law of the EU (8)	ECJ Case Law	2	David Eisendle
	EU State Aid Rules	1	Franz Philipp Sutter
	Principles of European Direct Tax	1	Richard Lyal
	Tax Policies in the EU (Brussels)	2	Robert Risse
	The EU: Legal and Institutional Framework	2	Bernhard Schima
Anti-avoidance measures (6)	Comparative Aspects of CFC Rules	2	Reuven Avi-Yonah
	Transfer Pricing	2	Raffaele Petruzzi, Giammarco Cottani
	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	Richard Stern
Master thesis (12)	International Tax Governance	12	Richard Stern, Rita Szudoczky

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