Welcome to Osnabrück University!

Founded in 1974, Osnabrück University offers its 14,000 students an ideally sized education experience through numerous accredited undergraduate and graduate degree programs in the Humanities, Social Sciences, Natural Sciences, Business and Law. The university is committed to offering its students small course groups and lively interactions between professors and students – our International Summer Schools, for instance, seldom feature more than 20 students in class. Award-winning student services, a broad sports program, and an international atmosphere further enhance the academic experience at Osnabrück University.

Each July, Osnabrück University hosts students and professionals for its International Summer Schools. With a mixture of well-established programs and innovative courses, they represent a unique opportunity to experience student life at a renowned German university. As a participant, you will get to enjoy challenging academic classes, an exciting cultural program, introductory German language lessons as well as an innovative buddy program.

Your Experience in Osnabrück

• Engage in Cutting-Edge Research
• Discover 800 years of German History
• Experience Well-Established Programs
• Appreciate Buzzing Student Life
• Enjoy a Safe, Manageable and Affordable City
• Acquire a Unique Perspective through Local Buddies

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For more information please visit our website or contact us:

Osnabrück University
International Office
Coordination Office for International Short-Term Programs
Neuer Graben 27
49074 Osnabrück/Germany
Phone: +49 541 969 4737
Fax: +49 541 969 4495
E-mail (for queries): summerschools@uni-osnabrueck.de
E-mail (for application): sustutors@uni-osnabrueck.de

www.uni-osnabrueck.de/en/prospective_students/international_summer_schools.html

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2018 International Summer Schools in Germany

German Tax Law and Treaty Policy
July 6 – 29

Impressum
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Legal Studies Institute of Finance and Taxation
Issued January 2018
International economic activities are closely linked with tax issues. With regard to cross-border business, each nation will claim for a substantial part of the tax revenue. In Germany a highly sophisticated world-renowned tax system applies taking into account discussions and initiatives on European and OECD level.

The program offers an in-depth view on current debates in academia and practice analyzing tax issues on highest level. Students will get in close touch with the tax authorities and fiscal courts working out profound understanding of the domestic tax law as well as international taxation in lectures, workshops and subject-specific excursions.

Scholarships available!
The law department is offering 8 scholarships right now, funded by local sponsors, each consisting EUR 2,000 lump-sum for travel costs and participation fee. If you would like to apply for a scholarship, please send your application containing your CV and certificates to

heike.jochum@uni-osnabrueck.de

Eligibility
Undergraduate and graduate students from all over the world in fields related to those covered by the courses are welcome to apply. If you are a recent graduate and/or a professional, please send an e-mail stating your interest to summerschool@uos.de. Since all courses are taught in English, a level of B2 (according to the European Framework of Reference for Languages) is required. No previous knowledge of German is required. Participants must be over the age of 18.

Detailed Program
The school will comprise three consecutive units including lectures, workshops, excursions, discussions:

- Program of module I »Fundamentals« includes German tax law in a normative-constitutional as well as non-constitutional – context. It is presented as part of administrative law and analyzed in its demarcation to civil law. The constitutional framework, in particular, the importance of the general principle of equality, the principle of the rule of law and the effects of the federal system, as well as the essentials of German company law are added. This is how the bridge to German corporate tax law is build.

- In module II »Focal Points of German Corporate Tax Law«, the program focuses on particularly important issues of German corporate tax law, including those influenced by EU law. The selection of topics is based on the topicality of the issues and their significance for the treatment of cross-border trade and economic relations. It is advantageous that every (tax) law system in the world has to deal with these phenomena in one way or another. The treated constellations will therefore be retrieved in the home jurisdiction of each participant of the summer school. Thus, the selection of the topics covered makes it possible to compare the legal aspects and simplifies the access to usually complex regulations. Regardless of its complexity, German tax law is considered as a reference of legal framework in many countries of the world and sometimes even as a model for national regulations.

- The program of module III »Treaty Policy, Double Tax Convention, Foreign Tax Law« focuses on the reference to international tax law. Examined will be e.g. the basis of negotiations developed by the Federal Republic of Germany for the completion of double tax treaties, the relation to the OECD Model Convention, instruments of the foreign tax law as well as unilateral regulations, especially for the BEPS implementation.

Program Fee
We aim to offer you a hassle-free experience. Except for your personal living expenses and travel costs, all essentials are included in the program fee. Specifically, the fee of EUR 2,500 includes:

- All tuition (including all class materials)
- German language and culture classes
- Accommodation
- All cultural activities and excursions
- Summer School ID enabling you to eat at Osnabrück University’s canteens for highly reduced prices
- Bus pass valid for public transportation in and around Osnabrück
- Free internet access through Osnabrück University’s networks
- Welcome package with information brochures, emergency information and a few extra goodies
- Pick-up service from the train station

Please note that all students from Osnabrück University’s partners are eligible for a discount of EUR 250!!

Accommodation
Osnabrück University’s International Office will arrange for your accommodation. You will stay in either a student dorm or a carefully selected homestay.

Cultural Program Highlights
As part of this summer school, you will

- be invited for welcome and farewell dinners
- explore Bremen’s maritime flair together with fellows from all over the world
- dive into Osnabrück’s medieval history during a guided tour by a nightwatchman
- gain knowledge of art and resistance during the Third Reich by visiting an exhibition in the Felix-Nussbaum-Haus
- search for the origins of Erich-Maria-Remarque’s «All quiet on the Western Front» in Osnabrück
- walk to Baltrum Island through the UNESCO world heritage site «Mudflats of the North Sea»
- gain first-hand experience about the nation’s history and current politics during an optional three-day excursion to Berlin (travel, public transportation, accommodation & breakfast, cultural program all included in the additional price of EUR 300).

Where can I find more information?
For further information, including the application form, please visit our website. We look forward to hearing from you soon!