

Course Descriptions Master 2017-2018

Course Title International Tax Planning & Transfer Pricing

Course Code TAX4007

ECTS Credits 6,5

Assessment None

| Period | Period | Start | End | Mon | Tue | Wed | Thu | Fri |
|--------|--------|-----------|----------|-----|-----|-----|-----|-----|
| | 5 | 16-4-2018 | 8-6-2018 | | | | | |

Level no level

Coordinator Rolf Gelissen For more information:rolf.gelissen@maastrichtuniversity.nl

Language of instruction English

Goals Determine the influence of OECD transfer pricing rules in matters of taxation

- Deciding on options for international tax planning purposes

Description This advanced course intends to offer insight in the actual application of tax laws in international business settings. To achieve this, this course builds on existing knowledge of international tax agreements, such as EU and OECD agreements. The focus of this course is not specifically on tax rules themselves, but rather on the application of these rules in the corporate setting. During this course the two main topics, international tax planning and transfer pricing, will be discussed in tutorial groups. Cases and presentations will also be used during the course. The end-goal of this course is that students are able to integrate both tax and non-tax skills in decision-making processes relating to tax agreements.

Literature Ault / Arnold, Comparative Income Taxation: A structural Analysis, Aspen Publishers, latest edition
Terra / Wattel, European Tax Law, Kluwer, latest edition
Various articles on tax planning and transfer pricing

Prerequisites - Thorough knowledge of international tax treaties and the OECD Model Tax Convention
- Intermediate knowledge of EU (tax) law
- Intermediate knowledge of corporation tax law

Teaching methods PBL / Presentation / Assignment

Assessment methods Final Paper / Oral Exam

Evaluation in previous academic year For the complete evaluation of this course please click <http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM>

This course belongs to the following programme / specialisation

Master Fiscale Economie

Compulsory Courses