Course Descriptions None 2013-2014

Course Title	Comparative Corporate Taxation (FdR)
Course Code	TAX4010
ECTS Credits	6,5
Assessment	None

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	2-9-2013	25-10-2013					

Level	no level
Coordinator	Rainer Prokisch For more information:rainer.prokisch@maastrichtuniversity.nl
Language of instruction	English
Goals	Becoming familiar with main characteristics of Corporate Taxation systems around the world
Description	This intermediate course focuses on the main similarities of and differences between corporate taxation systems worldwide. Students will have an insight in systems of corporate taxation, determination of the tax base and special tax schemes, such as group taxation, controlled foreign corporation regimes and special provisions on mergers and split-ups. Dividend taxation and interest deduction limitations (like thin capitalisation and controlled foreign corporation regimes) will be outlined. This course will address these issues from a comparative perspective.
Literature	Ault / Arnold, Comparative Income Taxation: A structural Analysis, Aspen Publishers, latest edition Various articles on corporate taxation in different countries
Prerequisites	- Basic knowledge of (corporation) tax law in the student's country of origin - Basic knowledge of international 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	