Course Descriptions None 2013-2014

Course Title	Comparative Income and Business Taxation
Course Code	TAX3009
ECTS Credits	6,5
Assessment	None

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	3-2-2014	4-4-2014					

Level	Introductory
Coordinator	Raymond Luja For more information:raymond.luja@maastrichtuniversity.nl
Language of instruction	English
Goals	Students should be able to understand and evaluate basic principles of income taxation and of corporate / business taxation. Students should be able to gain a basic understanding of principles of international tax law and of selected EU Directives. Students should get acquainted to the impact of selected tax measures on decisions made by management (investment, financing)
Description	This course is an introduction to the legal structure and design of tax systems worldwide, taking account of political/policy objectives. Students will get acquainted with the definition of tax and the goals and principles which guide income taxation. Then there will be an analysis of choices to be made in respect of personal income taxation (what to tax, which amount should be taxed, deductions allowed, attribution of income and losses etc.) and business taxation (tax rates, tax base, how to finance companies, anti-avoidance legislation, etc.) in a domestic scenario. Furthermore, the impact of the development of multinational business activities cross will be analysed taking into consideration international and European guidelines. This course will not focus on any country in particular, allowing this to be a real principle-based and comparative course.'
Literature	OECD Model Tax Convention Reader
Prerequisites	none
Teaching methods	PBL / Presentation / Lecture / Assignment / Groupwork
Assessment methods	Final Paper / Participation / Written 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	Bachelor International Business Law Electives