

Course Descriptions None 2014-2015

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

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	1-9-2014	24-10-2014					

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