

Course Descriptions None 2016-2017

Course Title Comparative Corporate Taxation (FdR)
Course Code TAX4010
ECTS Credits 6,5
Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	5-9-2016	28-10-2016					

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 Master Fiscale Economie Law Electives