

## Course Descriptions None 2016-2017

Course Title Comparative Income and Business Taxation  
 Course Code TAX3009  
 ECTS Credits 6,5  
 Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	6-2-2017	7-4-2017					

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