

Course Descriptions None 2018-2019

Course Title Transfer Pricing and Tax Reporting
Course Code TAX4007
ECTS Credits 6,5
Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
5	15-4-2019	7-6-2019					

Level no level

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Language of instruction English

Goals The main goal of this course is to let the students work in groups on cases which are taken out of the everyday practice. The issues mentioned above have to be taken into consideration by the students. The way the corporate structure is build during this course makes it almost impossible for the students to miss these issues. The answers students give are never wrong: the way in which they give reason for their answers can be wrong. Therefore the solutions with which students come up will be not as effective as thought, or will not work at all. That's the point the tutors of this course will interfere; the rest is up to the students!

Description The perspective of this course will not primarily be on tax law issues themselves, but rather on the application of these issues in a real life business setting. The goal of this course is therefore not to acquire knowledge in itself, rather than to be able to apply knowledge in the right situations. The course will be almost like participating in a workshop, investigating how tax planning and transfer pricing affects the taxes borne by economic parties, especially multinational companies. In the course students will investigate how corporate income tax affects economic decisions. Besides that they will investigate how tax planning and transfer pricing techniques can be used to lower the effective tax rate and the corporate tax bill. Each week students will get a task on which they have to work in groups to write their answers in a paper and to prepare a presentation (using powerpoint). All the groupmembers have to present at least once. The first four tasks will cover the item of tax planning. A multinational group structure will be made as 'tax-effective' as possible, according to the choices and creativity of the students. Students have to come up with, and therefore they will learn about, the effective tax rate, about the backgrounds of lowering that effective tax rate and about using the company structure to achieve that goal. In this matter items like withholding taxes, participation exemptions, cfc-legislation, thin cap-regulations, national tax rates, exit tax and basic tax planning principles have to be taken into their consideration. Students also learn about relevant EC-directives and applicable tax treaties in the structure they choose. By thinking as creative as possible, within the legal framework of the countries involved, the students decide to use their knowledge in setting up/changing the corporate structure. Students also will become confident with entities like a finance company, which is often used in modern corporate structures. In the fifth and sixth week students will learn about the basics of Transfer Pricing. The students become familiar with OECD-guidelines when determining the intercompany transactions in the case study and when optimizing the corporate structure when there is an IP-company to be implemented. In these tasks the students become aware that transfer pricing and tax planning are very close related.

Literature

Prerequisites

Teaching methods PBL

Assessment methods 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