

Course Descriptions None 2018-2019

Course Title International Tax Planning and Fiscal Ethics
Course Code TAX4006
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

Coordinator Rainer Prokisch For more information:rainer.prokisch@maastrichtuniversity.nl

Language of instruction English

Goals The aim of the course is to provide knowledge to the students that enables them to handle typical international tax law cases and to provide them with the ability to apply their knowledge in advising on all issues of international business taxation. Further, we want to enhance the presentation skills of the students.

Description This course covers all aspects of international business taxation like residency of corporations, the term permanent establishment, the attribution of income to a permanent establishment incl. transfer pricing issues, the treatment of losses, partnership taxation, abuse and countermeasures, etc. As it is the continuation of the course International and European Tax Law it will go deeper and focus more on details than on general principles. In particular, also the European aspects of all issues will be considered.

Literature The block book will contain lists of literature that should be read. The main source for reading will be the OECD Commentary on the OECD Model and several OECD and EU official documents.

Prerequisites Every student should have a thorough knowledge of its home tax system. It will be helpful that students have already followed the course International and European Tax Law. It would be also helpful if students have basic knowledge of accounting.

Teaching methods PBL

Assessment methods Participation / Assignment

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