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	

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 und 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	