

Course Descriptions None 2018-2019

Course Title International Tax Planning and Fiscal Ethics
Course Code TAX4019
ECTS Credits 6,5
Assessment None

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 student has the capacity to analyze basic international tax planning structures.
* The student is able to apply tax concepts in an international tax setting.
* The student can reflect on the ethical aspects of international tax planning and limiting tax avoidance.

Description
This course deals with various aspects that play a prominent role in today's field of International Tax Planning. On the basis of case studies the student will be guided through the 'Fiscal Strategy' of both multinational enterprises and tax authorities, a discipline that has constantly been in motion over the last couple of years and it will continue to be in motion for the years to come. Reference is made, among others, to the Base Erosion & Profit Shifting ('BEPS') reports drafted by the Organization for Economic Cooperation and Development (OECD) and the Anti-Tax Avoidance Directives (ATAD) of the European Union. Both BEPS and ATAD take an important position in this course. Furthermore, the topic of 'Fiscal Ethics', a topic that draws a lot of attention in the media all over the world, will be addressed in this course. The topics in this course will be prepared by students in small groups and will be presented to the group during the tutorials. In this way students can further develop the skills which will be relevant for them in their professional life.

Literature

Prerequisites
Students are expected to have intermediate knowledge of the OECD Model Tax Convention (including commentaries), the OECD BEPS initiative and of European Tax Law.
For instance: the courses TAX3008 and TAX4001, or TAX4010, as well as TAX4002.

Keywords

Teaching methods PBL / Presentation / Lecture

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

Master Fiscal Economics

Law Electives