Course Descriptions None 2018-2019

Course Title	Transfer Pricing and Attribution of Income
Course Code	TAX4020
ECTS Credits	6,5
Assessment	None

Period

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

Level	no level
Coordinator	Luc Hautvast For more information:luc.hautvast@maastrichtuniversity.nl
Language of instruction	English
Goals	* The student should understand the legal and economic concepts provided in the OECD Transfer Pricing Guidelines and understand their general application. * The student is capable to apply transfer pricing guidelines in selected situations of limited complexity. * The student should be able to understand the factors relevant to the attribution of income to legal entities and permanent establishments in cross-border situations.
Description	Students should become familiar with applying transfer pricing rules in the area of international taxation. When analyzing transfers within legal entities, the transfer pricing rules – often modelled after the OECD Transfer Pricing Guidelines – contribute to attributing the correct revenues and costs to legal entities and permanent establishments in order to assess taxable profit. This course will address the concepts behind these fiscal transfer pricing rules and guide students in their application, for instance in the context of financial activities and the use of intellectual property. The course will also focus on some selected differences between the OECD Guidelines and actual country practices. 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 international tax law. For instance: the course TAX3008 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	Compulsory Courses