

## Course Descriptions None 2021-2022

Course Title Comparative Income and Business Taxation  
 Course Code TAX3009  
 ECTS Credits 6,5  
 Assessment Whole/Half Grades

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	31-1-2022	25-3-2022					

Level Introductory  
 Coordinator Raymond Luja For more information: raymond.luja@maastrichtuniversity.nl  
 Language of instruction English

Goals  
 \* Students should be able to understand and explain basic principles of personal and corporate income taxation from both a government as well as a taxpayer perspective.  
 \* Students should gain a basic understanding of principles of international tax law, the role of tax treaties and their interaction with certain elements of EU law.

Description  
 This course provides an introduction to the legal structure and design of tax systems. We will first focus on the basic principles of tax systems and elements of the tax base (deductions, attribution of income). There will be a particular focus on taxing personal income (from labour and capital) and corporate income (like interest, royalties and dividends). We will then address selected issues of doing business abroad like double taxation as well as taxation of cross-border workers. Basic anti-tax-avoidance legislation will also be addressed as will elements of European (tax) law. This course will not focus on any country in particular, allowing this to be a real principle-based and comparative course.

Literature  
 \* Book (to be determined)  
 \* Articles  
 \* Sources from newspapers and magazines

Prerequisites None  
 Teaching methods PBL / Lecture  
 Assessment methods Final Paper / Written Exam / Presentation

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	Bachelor International Business - Emerging Markets	Year 3 Elective Course(s)
	Bachelor International Business	Year 3 Law Elec(s) - Maj Accounting
	Bachelor International Business	Year 3 Law Elec(s) - Maj Finance
	Bachelor International Business	Year 3 Law Elec(s) - Maj Inf Mgmt
	Bachelor International Business	Year 3 Law Elec(s) - Maj Marketing
	Bachelor International Business	Year 3 Law Elec(s) - Maj Org
	Bachelor International Business	Year 3 Law Elec(s) - Maj SCM
	Bachelor International Business	Year 3 Law Elec(s) - Maj Strategy