Course Descriptions None 2022-2023

Course Title	Fundamentals of International Taxation (FdR)
Course Code	TAX4010
ECTS Credits	6,5
Assessment	Whole/Half Grades

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
1	5-9-2022	21-10-2022					

Level	no level
Coordinator	Fernando Souza de Man For more information:fernando.deman@maastrichtuniversity.nl
Language of instruction	English
Goals	* The student has the capacity to identify current issues on the field of international taxation and provide solutions for the existing challenges, such as the avoidance of double taxation. * The student is able to compare the different positions taken by States as regards the taxation of business activities and develop his/her own opinion on their alignment with the international standards. * The student can assess the importance of double tax conventions as tools to avoid double taxation and their relation with the domestic legislation of states. * The student is able to present his arguments in a structured manner and to engage in high level discussions with professionals of the field. * The student has the knowledge and learning skills essential for the continuation of his Master Studies in International and European Tax Law.
Description	PLEASE NOTE THAT THE INFORMATION ABOUT THE TEACHING AND ASSESSMENT METHOD(S) USED IN THIS COURSE IS WITH RESERVATION. A RE-EMERGENCE OF THE CORONAVIRUS AND NEW COUNTERMEASURES BY THE DUTCH GOVERNMENT MIGHT FORCE COORDINATORS TO CHANGE THE TEACHING AND ASSESSMENT METHODS USED. THE MOST UP-TO-DATE INFORMATION ABOUT THE TEACHING/ASSESSMENT METHOD(S) WILL BE AVAILABLE IN THE COURSE SYLLABUS. This course focuses on providing the students with the knowledge to understand and assess the consequences of developing a business in a cross/border environment, dealing with issues of who should be taxed, on which amount and by whom, as well as with methods applied in practice to avoid the double taxation of income and legislations currently in place to combat the abusive use of double tax conventions. Furthermore, students will also discuss whether double tax conventions are indeed necessary and how should these documents be interpreted.
Literature	Michael Lang, Introduction to the Law of Double Tax Conventions, 2nd Edition, IBFD, Amsterdam
Prerequisites	Introductory knowledge on principles of income taxation and taxation in a domestic setting.
Teaching methods	PBL
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	Core Course(s)