Course Descriptions None 2023-2024

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

Period

Period	Start	End	Mon	Tue	Wed	Thu	Fri
4	5-2-2024	28-3-2024					

Level	Introductory
Coordinator	Alice Draghici For more information:alice.draghici@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