

## Course Descriptions Master 2023-2024

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	4-9-2023	20-10-2023					

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 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)