İçerik

Ders Kodu	Dersin Adı	Yarıyıl	Teori	Uygulama	Lab	Kredisi	AKTS
ÖHKHYL-319	International Tax Law I	1	4	0	0	4	10

Ön Koşul	
Derse Kabul Koşulları	

Dersin Dili	Türkçe
Türü	Seçmeli
Dersin Düzeyi	Yüksek Lisans
Dersin Amacı	The objective of this course is to : • provide a technically and academically challenging examination of the issues in international taxation faced by multinational corporations and individuals • develop the ability of the student to apply the fundamental principles of international taxation to a wide range of situations.
İçerik	Week 1: Concepts of residence and domicile Week 2: Principles of source and residence Week 3 and 4: The extent of the Turkey’s jurisdiction to tax Week 5and 6: Tax treaties Week 7and 8: Systems of relieving double taxation Week 9 and 10: Tax havens – uses, national and supra-national initiatives to discourage their use Week 11: Profit shifting via intra-group transfer pricing – national and supranational initiatives Week 11 and 12: How multinational corporations may defend against the charges to tax resulting from allegations of use of tax havens and manipulative transfer pricing practices Week 13 and 14: E-commerce
Kaynaklar	Droit fiscal international / Gilbert Tixier, -Electronic commerce and international taxation / Richard L. Doernberg, Luc Hinnekens -Corporate residence and international taxation / Robert Couzin -Paradis fiscaux et opérations internationales: pays et zones àfiscalité privilégiée, mesures anti-évasion / [éd. par les] Francis Lefebvre,

Teori Konu Başlıkları

Hafta	Konu Başlıkları