

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
HUK458	International Taxation Law	8	2	0	0	2	2

Prerequisites	
Admission Requirements	

Language of Instruction	French
Course Type	Elective
Course Level	Bachelor Degree
Objective	<p>The objective of this course is to :</p> <ul style="list-style-type: none"> • 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.
Content	<p>Week 1: Concepts of residence and domicile</p> <p>Week 2: Principles of source and residence</p> <p>Week 3 and 4: The extent of the Turkey's jurisdiction to tax</p> <p>Week 5 and 6: Tax treaties</p> <p>Week 7 and 8: Systems of relieving double taxation</p> <p>Week 9: Midterm exam</p> <p>Week 10 and 11: Tax havens – uses, national and supra-national initiatives to discourage their use</p> <p>Week 12: Midterm exam</p> <p>Week 13 and 14: Profit shifting via intra-group transfer pricing – national and supranational initiatives</p> <p>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</p> <p>Week 13 and 14: E-commerce</p>
References	<p>-Droit fiscal international / Gilbert Tixier,</p> <p>-Electronic commerce and international taxation / Richard L. Doernberg, Luc Hinnekens</p> <p>-Corporate residence and international taxation / Robert Couzin</p> <p>-Paradis fiscaux et opérations internationales: pays et zones à fiscalité privilégiée, mesures anti-évasion / [éd. par les] Francis Lefebvre,</p>

Theory Topics

Week	Weekly Contents