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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

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.

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 5 and 6: Tax treaties
Week 7 and 8: Systems of relieving double taxation
Week 9: Midterm exam

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Week 10 and 11: Tax havens – uses, national and supra-national initiatives to discourage their use
Week 12: Midterm exam
Week 1 and 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

References

- 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 à fiscalité privilégiée, mesures anti-évasion / [éd. par les] Francis Lefebvre,

Theory Topics

Week Weekly Contents