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	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.
Content	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: Midterm exam Weel 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 àfiscalité privilégiée, mesures anti-évasion / [éd. par les] Francis Lefebvre,

Theory Topics

Week	Weekly Contents