

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 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 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</p>
References	<p>-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,</p>

Theory Topics

Week	Weekly Contents
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