**Content**

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

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| Prerequisites | |
| Admission Requirements | |

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| Language of Instruction | French |
| Course Type | Elective |
| Course Level | Bachelor Degree |
| Objective | The objective of this course is to :<br>• provide a technically and academically challenging examination of the issues in international taxation faced by multinational corporations and individuals<br>• 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<br>Week 2: Principles of source and residence<br>Week 3 and 4: The extent of the Turkey's jurisdiction to tax<br>Week 5and 6: Tax treaties<br>Week 7and 8: Systems of relieving double taxation<br>Week 9: Midterm exam<br>Weel 10 and 11: Tax havens – uses, national and supra-national initiatives to discourage their use<br>Week 12: Midterm exam<br>Week 1 and 11: Profit shifting via intra-group transfer pricing – national and supranational initiatives<br>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<br>Week 13 and 14: E-commerce |
| References | -Droit fiscal international / Gilbert Tixier,<br>-Electronic commerce and international taxation / Richard L. Doernberg, Luc Hinnekens<br>-Corporate residence and international taxation / Robert Couzin<br>-Paradis fiscaux et opérations internationales: pays et zones àfiscalité privilégiée, mesures anti-évasion / [éd. par les] Francis Lefebvre, |

**Theory Topics**

| Week | Weekly Contents |
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