

İçerik

Ders Kodu	Dersin Adı	Yarıyıl	Teori	Uygulama	Lab	Kredisi	AKTS
ÖHKHYL-319	International Tax Law I	1	4	0	0	4	10

Ön Koşul	
Derse Kabul Koşulları	

Dersin Dili	Türkçe
Türü	Seçmeli
Dersin Düzeyi	Yüksek Lisans
Dersin Amacı	<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.
İçerik	<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 and 10: Tax havens – uses, national and supra-national initiatives to discourage their use Week 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>
Kaynaklar	<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>

Teori Konu Başlıkları

Hafta	Konu Başlıkları
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