

## 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"><li>• provide a technically and academically challenging examination of the issues in international taxation faced by multinational corporations and individuals</li><li>• develop the ability of the student to apply the fundamental principles of international taxation to a wide range of situations.</li></ul>
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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