

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> <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>						
İçerik							
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