

| Ders Kodu | Dersin Adı | Yarıyıl | Teori | Uygulama | Lab | Kredisi | AKTS |
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| 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. <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