

## İçerik

Ders Kodu	Dersin Adı	Yarıyıl	Teori	Uygulama	Lab	Kredisi	AKTS
ÖHKHYL-321	International Tax Law II	2	4	0	0	4	10

Ön Koşul	
Derse Kabul Koşulları	

Dersin Dili	İngilizce
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>Tax havens – uses, national and supra-national initiatives to discourage their use</p> <p>Profit shifting via intra-group transfer pricing – national and supranational initiatives</p> <p>How multinational corporations may defend against the charges to tax resulting from allegations of use of tax havens and manipulative transfer pricing practices</p>
Kaynaklar	

## Teori Konu Başlıklarları

Hafta	Konu Başlıklarları