

International Taxation (F710319)

Course size *(nominal values; actual values may depend on programme)*

Credits 3.0 **Study time 90 h**

Course offerings and teaching methods in academic year 2024-2025

A (semester 1) Dutch Gent lecture

Lecturers in academic year 2024-2025

Verleyen, Isabelle EB22 lecturer-in-charge

Offered in the following programmes in 2024-2025

| | crdts | offering |
|--|-------|----------|
| Master of Science in Teaching in Economics(main subject Business Administration) | 3 | A |
| Master of Science in Business Administration(main subject Taxation) | 3 | A |

Teaching languages

Dutch

Keywords

Tax law, international tax law, taxation of non-residents, double tax treaties, European tax law, BEPS action plan

Position of the course

Large enterprises always have had an international range of action. Meanwhile also medium-sized and even small enterprises are faced with the international aspects of doing business. Transfer of seat to, or the creation of establishments in countries with less regulation and low taxes increase, partly as a consequence of the further enlargement of the European Union. In reverse employees and enterprises from the new member states seek to offer their services here. Moreover individuals also think more and more internationally, either for the administration of their estate, either to enjoy their pension elsewhere after their active career. All these developments imply that an education in the field 'Taxation' must also convey the basic rules of international tax law.

Contents

First one should remark that the course is limited to income tax. Thus the international aspects of other taxes are not dealt with.

The following subjects are treated:

1. Principles of international taxation
2. Double taxation (causes, prevent double taxation, aims and principles of double tax treaties)
3. The OESO model tax convention
4. International aspects of Belgian tax law
5. European taxation (institutional framework, European tax law, personal and corporate taxation)
6. BEPS actionplan
7. Capita selecta

Initial competences

Since this course deals with the international aspects of income taxes, knowledge of the concepts and the basic rules of the personal and the corporate income tax is recommendable.

Final competences

- 1 Knowledge and understanding of the international aspects of income taxes
- 2 Be able to give a client a first advice on the tax aspects of current transactions with an international dimension both by corporations and individuals.
- 3 to be able to think and act in a scientific way

- 4 to be able to apply theoretical models on case studies
- 5 to be able to follow recent developments in tax law, case law and doctrine and apply these in combination with the obtained knowledge of international taxation
- 6 to be able to apply the principles of international tax planning
- 7 to understand the broader economic context regarding international planning and developments regarding anti-abuse rules
- 8 develop a basic knowledge regarding transfer pricing

Conditions for credit contract

Access to this course unit via a credit contract is determined after successful competences assessment

Conditions for exam contract

Access to this course unit via an exam contract is unrestricted

Teaching methods

Lecture

Extra information on the teaching methods

For this course it is necessary to attend classes.

Classes are given based on powerpoint presentations and are open for interaction with students.

The capita selecta are treated by guest lecturers who are well known practitioners in international tax law.

Study material

Type: Slides

Name: Handouts will be available via Ufora

Indicative price: Free or paid by faculty

Optional: no

Available on Ufora : Yes

References

Course content-related study coaching

There is room for questioning during or after classes.

Assessment moments

end-of-term assessment

Examination methods in case of periodic assessment during the first examination period

Written assessment with multiple-choice questions, Written assessment with open-ended questions

Examination methods in case of periodic assessment during the second examination period

Written assessment with multiple-choice questions, Written assessment with open-ended questions

Examination methods in case of permanent assessment

Possibilities of retake in case of permanent assessment

not applicable

Extra information on the examination methods

Written exam, with open questions, aimed at the application of what one has learned on a specific case and/or multiple choice questions.

Calculation of the examination mark

Periodical (100% via exam)