

## International Tax Law (B001775)

Due to Covid 19, the education and assessment methods may vary from the information displayed in the schedules and course details. Any changes will be communicated on Ufora.

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

**Credits 6.0**                      **Study time 180 h**                      **Contact hrs**                      45.0h

**Course offerings and teaching methods in academic year 2021-2022**

A (semester 1)                      Dutch                      Gent                      lecture                      45.0h

**Lecturers in academic year 2021-2022**

Peeters, Bart                      RE21                      lecturer-in-charge

**Offered in the following programmes in 2021-2022**

	crdts	offering
<a href="#">Master of Science in Teaching in Social Sciences(main subject Laws)</a>	6	A
<a href="#">Master of Laws in Laws</a>	6	A

**Teaching languages**

Dutch

**Keywords**

Tax law, Non residents tax, international law, conventions for the avoidance of double taxation

**Position of the course**

Internationalization is one of the main features of actual economic life. This internationalization shows many points of contact with taxation. Tax lawyers or tax advisers who practice a tax profession on the highest level, can not function without insights in the problems and knowledge of the international aspects of (mostly) domestic tax law.

The objective of the course consists in giving the student insight in the tax problems of internationalization and procuring him with the necessary data for solutions. The student gets:

- a good knowledge of the basics, principles and rules of international tax law;
- familiarity with the sources of this field of law (legislation, treaties, case law and literature), so to make possible life long learning;
- thinking and working methods to solve further concrete problems on the basis of general principles and rules, in an autonomous, creative and original way.

**Contents**

- Tax sovereignty and territoriality
- Belgian tax law
- taxation of non residents
- unilateral measures
- Treaty law
- scope and definitions
- partition of power to tax
- methods for elimination of double taxation
- non discrimination
- mutual assistance
- interpretation of treaties
- Economic double taxation
- Multinational enterprises
- hidden transfer of profits
- international tax planning
- deduction of losses

## Initial competences

The course International tax law requires a normal knowledge and capacity to apply the thinking and working methods in tax law or taxation. This supposes that the students have followed a course Tax Law in their Bachelor or (in the first year of their) initial Master in Laws.

## Final competences

### 1 Knowledge

- a good knowledge of international tax law
- a scientific knowledge of the relation and interaction with international public law
- mastering the scientific-legal research methodology of the subject;

### Skills

- ability to analyse the texts and sources thoroughly and critically
- ability to identify problems
- ability to solve complex problems in an autonomous and creative way
- ability to scientific-legal research in the field of international tax law
- ability to communicate in writing;

### Attitudes

- readiness to self-study and life long learning
- autonomy, creativity, critical attitude and sense of responsibility.

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## Conditions for credit contract

Access to this course unit via a credit contract is unrestricted: the student takes into consideration the conditions mentioned in 'Starting Competences'

## Conditions for exam contract

This course unit cannot be taken via an exam contract

## Teaching methods

Lecture

## Extra information on the teaching methods

The teaching methods for the course International tax law take the form of ex cathedra lessons.

## Learning materials and price

- Belgian Code on income taxation 1992, OECD-models and reports;
- Most important Belgian tax conventions
- "Fiscaal compendium: internationaal fiscaal recht" (Edition 2019)

## References

Further references are mentioned in the textbook.

## Course content-related study coaching

The study coaching has no particular characteristics.

## Assessment moments

end-of-term and continuous assessment

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

Written examination

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

Written examination

## Examination methods in case of permanent assessment

Oral examination, Assignment

**Possibilities of retake in case of permanent assessment**

examination during the second examination period is possible

**Extra information on the examination methods**

- **The written examination** examines knowledge and understanding of the whole course. During which the students can use their codes, the OECD-model, the OECD-commentaries and the E.C. case law.
- **Assignment:** The subject of the paper is determined by the lecture and must be handed in by the first Monday of December. The discussion will take place individually with each student in the course of December, not during the lessons, but by appointment

**Calculation of the examination mark**

- Written examination: 50%
- Assignment: 50%