

International and European Taxation (F000838)

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

Credits 3.0 Study time 90 h Contact hrs 30.0 h

Course offerings and teaching methods in academic year 2018-2019

A (semester 2) English lecture 30.0 h

Lecturers in academic year 2018-2019

Derthoo, Patrick EB22 lecturer-in-charge
Maurau, Bob EB22 co-lecturer

Offered in the following programmes in 2018-2019

	crdts	offering
Master of Science in Business Economics (main subject Accountancy)	3	A
Master of Science in Business Economics (main subject Corporate Finance)	3	A
Master of Science in Business Economics (main subject Marketing)	3	A
Master of Science in Complementary Studies in Business Economics (main subject Taxation)	3	A

Teaching languages

English

Keywords

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

Position of the course

Internationalization is one of the main characteristics of present-day economic life. The most important actors in international economic life are multinational enterprises and their leaders and staff. Inevitably this internationalization has numerous connections with taxation. A tax lawyer or tax adviser who is active on the highest level cannot function properly without understanding and knowing the problems of international and European tax law. Customers count on it that their adviser enlightens them on all problems and opportunities of international and European principles and rules. So the course connects with almost every other tax course in the program. It examines the tax consequences of connections between the several branches of taxation and the principles of international tax law and European treaties. The literature on international and European tax law is characterized by a huge diversity and contrariety of opinions. These opinions are weighed out against each other in a way that is legally and socially justified.

Contents

Part I International taxation

Principles

- 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

Special questions

- Permanent establishment
- Human rights
- Transfer pricing and the European treaty of July 23, 1990
- Sources of international and European tax law
- Influence of European law on double taxation conventions
- Triangular cases
- Historical and actual comparison with the Netherlands

Part II European taxation

- Essence and history
- Position of taxes in European law
- Indirect taxes
- customs duties
- non discrimination
- VAT
- Direct taxes
- Historical evolution
- Negative integration
- non discrimination
- prohibition of restrictions
- Positive integration (directives and proposals)

Initial competences

The course requires a normal knowledge and capacity to apply the thinking and working methods in tax law or taxation.

Final competences

- 1 *Knowledge* : a good knowledge of international and European taxation.
- 2 *Skills*: ability to analyse the texts and sources thoroughly and critically
- 3 *Skills* : ability to identify problems
- 4 *Skills* : ability to solve complex problems in an autonomous and creative way
- 5 *Skills* : ability to do scientific-legal research in the field of international and European tax law
- 6 *Skills* : ability to communicate in writing;
- 7 *Attitudes* : readiness to self-study and life long learning
- 8 *Attitudes* : autonomy, creativity, critical attitude and sense of responsibility.
- 9 *Knowledge* : mastering the scientific-legal research methodology of the subject;

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 courses International and European taxation is ex cathedra lessons.

Learning materials and price

- Belgian Code on income taxation 1992, OECD-models and reports, E.C.-texts and case law
- syllabus made disposable by the professor.

References

The references are mentioned in the syllabus.

Course content-related study coaching

The study coaching for the ex cathedra lessons and the guest lectures has no particular characteristics.

Evaluation methods

end-of-term evaluation

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

Written examination

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

Written examination

Examination methods in case of permanent evaluation

Possibilities of retake in case of permanent evaluation

not applicable

Extra information on the examination methods

Periodical: written examination, during which the students can use their codes, the OECD-model, the OECD-commentaries and the E.C. case law.

The examination examines the knowledge, the insight, the scientific and methodical thinking ability to solve problems, and the skill to written communication, to make sure that the student understands and knows the whole course.

Calculation of the examination mark