

4.0 credits	30.0 h + 15.0 h	1q
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Teacher(s) :	Janssen Frédéric ;
Language :	Français
Place of the course	Mons
Prerequisites :	GEST1317 ' Taxation
Main themes :	<ul style="list-style-type: none"> <li>- The double taxation agreements (general principles, analysis of articles of the model OECD agreement, review of the unique characteristics of the agreements concluded by Belgium with its main trading partners).</li> <li>- European tax law: guidelines on restructuring, "parent-subsidiary", interest and royalties; the code of conduct and its impact on international taxation; the jurisprudence of the European Court of Justice (legal basis, review and consequences of the main rulings in the field of taxation).</li> <li>- Belgian tax law in an international context: taxation of permanent establishments abroad; taxation of dividends from abroad; withholding tax on dividends, interest and fees paid to non-residents.</li> <li>- Transfer pricing: concepts and principles, the OECD commentary on transfer pricing, the convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises; the transfer regime and Belgian tax law.</li> <li>- Some international tax structures: holding companies; finance companies and branches, hybrid entities and instruments.</li> </ul>
Aims :	<p>This course is designed to enable students to understand the main concepts of international taxation and to situate our legislation in an international context.</p> <p><i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i></p>
Evaluation methods :	Oral examination (exam session)
Teaching methods :	Lecture and exercises related to the course.
Content :	<p>This course aims at making the students familiar with the normative framework of the international tax system as well as introducing them to the main mechanisms of the international fiscal planning.</p> <p>To that end, the course will classically start off by scrutinizing the sources of the international fiscal law. The Belgian internal law, the European law and the (States' contractual) International law will be considered within the general structure of operation (implementation and area of application). The OECD Model of preventive convention against double taxation will be studied in detail. This will be illustrated by the examination of the specific features of the conventions that Belgium concluded with its main commercial partners.</p> <p>The principal techniques of international fiscal planning will be dealt with by means of a neutral approach. This will show the principles and the principal ideas of the different mechanisms without restricting the analysis to a given state legal order.</p> <p>Finally, we will deal with some specific subjects (e.g. Hybrid Financing Instruments and Derivative Instruments) in order to come on to the comparative international fiscal law.</p>
Bibliography :	<ul style="list-style-type: none"> <li>- B.J.M.TERRA et P.J. WATTEL, European Tax Law, 6th ed., Kluwer Law International, 2012</li> <li>- A. MAITROT DE LA MOTTE, Droit fiscal de l'Union européenne, Bruylant, 2012</li> <li>- B. GOUTHERE, Les impôts dans les affaires internationales, 9ème éd., Francis Lefebvre, 2012</li> <li>- M. SCHOLLES, M. WOLFSON, M. ERICKSON, E. MAYDEW et T. SHEVLIN, Taxes and Business Strategy, a Planning Approach, 4th ed., 2008, Prentice Hall.</li> <li>- A. MILLER et L. OATS, Principles of International Taxation, 2nd ed., 2009, Tottel</li> </ul>
Other infos :	Course book
Cycle and year of study :	<ul style="list-style-type: none"> <li>&gt; <a href="#">Master [60] in Management</a></li> <li>&gt; <a href="#">Master [120] in Management</a></li> <li>&gt; <a href="#">Master [120] in Management</a></li> <li>&gt; <a href="#">Certificat en révisorat et expertise comptable</a></li> </ul>

Faculty or entity in charge:	BLSM
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