




Language :	French
Place of the course	Bruxelles Saint-Louis
Prerequisites	Basics of civil and commercial law and direct and indirect taxation.
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <p>The course consists of two parts:</p> <ul style="list-style-type: none"> - Part I - International Taxation (P. Malherbe) - Part II - European taxation (I. Richelle) <p>The objective of the first part of the course is, on the one hand, to understand the problem of double taxation and the methods for dealing with it and, on the other hand, to understand the difference between tax planning and tax evasion and measures to combat the latter.</p> <p>At the end of the course, the student should have an understanding of the international tax issues and also master the basic principles enabling him/her to understand the Belgian rules, both internal and conventional, in order to integrate them into his/her tax practice.</p> <p>The objective of the second part of the course is, on the one hand, to give an overview of what has been achieved by the European Union in the field of indirect and direct taxation since the Treaty of Rome of 1957 and of the current work in this field and, on the other hand, to examine the influence of European taxation on national taxation in the handling of a tax case.</p> <p>At the end of the course, the student should have an understanding and knowledge of European action in tax matters. He/she must also master the basic principles enabling him/her to include the element of "European taxation" in his/her tax practice.</p>
Evaluation methods	For both Parties: Oral examination with written preparation. Both Parties are presented on the same day.
Teaching methods	Both Parties are the subject of oral presentations, with the active participation of students.
Content	<p>International tax law :</p> <p>Chapter 1: Introduction 7</p> <ol style="list-style-type: none"> 1. Section 1. Taxes in a World of Sovereign States 7 2. Section 2. The international tax law method 17 3. Section 3. Basic Concepts 23 <p>Chapter 2 - Tax Jurisdiction 28</p> <ol style="list-style-type: none"> 1. Section 1: Nexus Affirmation 28 2. Section 2. Tax Treaties 34 <p>Chapter 3. Access to Tax Treaties 44</p> <ol style="list-style-type: none"> 1. Section 1: Persons 44 2. Section 2: Taxes 45 3. Section 3. Territory 46 <p>Chapter 4: Distribution of Taxing Power 46</p> <ol style="list-style-type: none"> 1. Section 1: Taxation in the Source State 46 2. Section 2 Taxation in the State of residence 71 <p>Chapter 5. Elimination of Double Taxation 80</p> <ol style="list-style-type: none"> 1. Section 1: Deduction Method 82 2. Section 2: Method of Exemption 82 3. Section 3. Imputation method 92 4. Section 4: Exemption vs. Imputation 99 <p>Chapter 6. Prevention of tax evasion 101</p> <ol style="list-style-type: none"> 1. Section 1: Concept of tax evasion 101 2. Section 2. Companies -Relay 105 3. Section 3. FVCs 112 4. Section 4. Transfer Pricing 116 5. Section 5: Undercapitalization 125 6. Section 6: National anti-abuse rules 127 7. Section 7. BEPS 129

	<p>Chapter 7. Prevention of Abuse by States Prevention of Abuse by States 131</p> <p>1. Section 1 Derogation by domestic law132</p> <p>2. Section 2. Non-Discrimination133</p> <p>3. Section 3. Harmful tax competition134</p> <p>4. Section 4. Transfer Pricing138</p> <p>Chapter 8. International tax procedure138</p> <p>1. Section 1: Obtaining information139</p> <p>2. Section 2. Recovery assistance145</p> <p>3. Section 3. Dispute Settlement146</p> <p>Chapter 9. Conclusion149</p>
Bibliography	<ul style="list-style-type: none"> • Partie « Fiscalité internationale » • Partie « Fiscalité européenne » • Une bibliographie de base et une information sur les sources documentaires sont communiquées en début de cours. <hr/> <ul style="list-style-type: none"> • International Taxation" section • European Taxation" section • A basic bibliography and information on documentary sources is provided at the beginning of the course.
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] : Business Engineering	INGM2M	4		
Master [120] in Management	GEST2M	4		
Master [120] in Management	GESM2M	4		
Master [120] : Business Engineering	INGE2M	4		