


5.00 credits

15.0 h + 15.0 h

Q2

Teacher(s)	Janssen Frédéric ;
Language :	French
Place of the course	Charleroi
Prerequisites	/ <i>The prerequisite(s) for this Teaching Unit (Unité d'enseignement – UE) for the programmes/courses that offer this Teaching Unit are specified at the end of this sheet.</i>
Main themes	<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>
Learning outcomes	
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>This approach will highlight the developments which, under the influence of the work of the OECD (following the BEPS report of February 18, 2013), are transforming the normative framework of international taxation, such as the methods of taxation of the digital economy or the adaptation of the model of "l'évaluation territoriale des assiettes taxables" (B. CASTAGNEDE) with a view to adjusting tax policies to intra-group transactions of multinational enterprises.</p>
Bibliography	<ul style="list-style-type: none"> <li>- B. TERRA, P.J. WATTEL, H. VERMEULEN, O. MARRES, <i>European Tax Law</i>, 7th ed., Kluwer Law International, 2018</li> <li>- A. MAITROT DE LA MOTTE, <i>Droit fiscal de l'Union européenne</i>, 3ème éd., Bruylant, 2022</li> <li>- B. GOUTHIÈRE, <i>Les impôts dans les affaires internationales</i>, 16ème éd., Francis Lefebvre, 2022</li> <li>- B. CASTAGNEDE, <i>Précis de fiscalité internationale</i>, 6ème éd., P.U.F., 2019</li> <li>- M. SCHOLES, M. WOLFSON, M. ERICKSON, E. MAYDEW et T. SHEVLIN, <i>Taxes and Business Strategy, a Planning Approach</i>, 5th ed., Global edition, Prentice Hall, 2016.</li> <li>- L. OATS, <i>Principles of International Taxation</i>, 9th ed., Bloomsbury Professional, 2023</li> <li>- B.J. ARNOLD, <i>International Tax Primer</i>, 5th ed., Kluwer Law International, 2023</li> </ul>
Faculty or entity in charge	CLSM

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Management (shift Schedule 2)	<a href="#">FEHC2M</a>	5	<a href="#">MGEHC2149</a>	
Executive certificate in Corporate Tax	<a href="#">FISE9CE</a>	5		