Course: International Taxation — credits: 5

Course code	UTVM25ITX1C
Name	International Taxation
Study year	2026-2027
ECTS credits	5
Language	English
Coordinator	M.H.J. Cox

Modes of delivery Tutorial

Assessments

Learning outcomes

Upon completion of this course students will understand:

1. How to communicate effectively with tax consultants and accountants in order to recognise and understand international tax items.
2. the principles of international tax legislation, avoidance of double taxation and international tax planning schemes.
3. Issues as transfer pricing, international mergers & acquisitions, withholding taxes, tax-avoiding schemes.

PLO’s: 1, 2, 4, 6, 8

Content

Strategic Focus Areas: Entrepreneurship & Global Mindset & Sustainability

Cross border business activities imply (by definition) the application of international tax regulations in order to avoid double taxation. To this end guidelines are provided by the OECD and the European Community. These result among other things in unilateral and bilateral tax treaties and EC legislation. Prospective managers to be involved with cross border activities should recognise the international tax framework and its possibilities and limitations.

The successful student acquires and understands a range of international tax issues in headlines. The student recognises (international) tax aspects arising from cross border business activities. This module focuses on the role and meaning of tax treaties for the avoidance of double taxation, OECD Guidelines, EC Directives and jurisprudence and tax planning schemes

SDG’s: 4, 5, 7, 8, 9, 12, 14, 16

Included in programme(s)

International Business and Management

School(s)

Business & Law

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