



5th NEW FRONTIERS IN FINANCE AND ACCOUNTING
23-17 OCTOBER 2017

COURSE DESCRIPTION – SYLLABUS

Course title:	
INTERNATIONAL AND EUROPEAN TAXATION SYSTEMS	
Lecturers :	
Ing., Ph.D. KATEŘINA KRZIKALLOVÁ katerina.krzikallova@vsb.cz VŠB – Technical University of Ostrava	
Mr RON VAN ZON Fontys University Eindhoven (Netherlands)	
TEACHING HOURS 16	3 ECTS
Prerequisites – obligatory: none	
Prerequisites – recommended: public finance, taxes, macroeconomics	
Stage of tertiary education: Bachelor degree	
Aim of the course: The course aims at giving students insight into taxation issues in Poland, Czech Republic and the Netherlands, as well as familiarizing students with some international tax regimes that is embodied both in the tax treaty network and in domestic laws. The course focuses on tax solutions in selected countries, taxation on individuals, business entities, income and loss taxation, and on the way in which jurisdictions may mitigate the double taxation. In the context of international taxation, the course aims at giving students the insight into the general principles of European tax law in cross-border situation between Member states and the related EU-directives (Parent-subsiidiary and Interest- and royalty directive)	
Learning objectives:	
<ol style="list-style-type: none">1) to provide students with the overview of the issues related to the taxation of income and wealth (in cross-border situations)2) to conduct a comparative overview of tax systems in the Czech Republic, Poland and the Netherlands – individual taxation, corporate taxes, specific taxes3) to equip students with the knowledge on the structure of tax treaties and the influence of the OECD-commentary on tax treaties	



- 4) to explain the aims of the EU-directives (Parent-subsidiary and Interest- and royalty) and how it works, specifically in the case of Poland-Netherlands cross-border activities
- 5) to familiarise students with the structure of the European treaty and the principle of free movement
- 6) to familiarize students with the influence of the European treaty and case law of the Supreme Court at Luxemburg for the taxation and legislation of the single Member-states

Teaching & Learning Methods:

Teaching Methods (i.e. lecture, class discussion, case-study, research project):

No.	Teaching method	Description	Hours
1	Active lectures with use of multimedia techniques (multimedia presentation)	Lectures covering theoretical aspects of the subject	10
2	Case studies	solution of case studies on taxation	4
3	Class discussion	Discussions about the tax cases (optional)	2
Total			16

Learning Methods (i.e. textbook and handbook reading, case study analysis, presentation preparation):

No.	Learning method	Description	Hours
1	Textbook and handbook reading	Searching for needed information	40
2	Case study analysis	Searching for legal information to solve case studies	19
Total			59

Note that course is 3 ECTS. 1 ECTS = 25 hours of student work.

Contents of the course:

- Taxation in Czech Republic and Poland: i income (Individual and Corporate) taxation, investment income, direct and indirect taxes – general outline
- Taxation in the Netherlands: income (Individual and Corporate) taxation, investment income, direct and indirect taxes – general outline
- Double tax treaties – general outline of the aspects of a Double tax treaty e.g. avoidance of double taxation and the allocation of the taxation authority with respect to several kinds of cross border-income
- European tax law – general outline of the aspects of the European treaty, free movements, EU-directives and Case law-study



Assessment methods:

No.	Assessment method	Description	Weighting (%)
1	Written test	choice among three possibilities (only one is correct)	50%
2	Active workshop participation and analysis of the case study	Student analyze case studies prepared by lecturer and other group of students including presentation	50%

Literature:

1. SCHELLEKENS, Marnix, ed. European Tax Handbook 2016. Amsterdam: IBFD, 2016. 1104 s. ISBN 978-90-8722-365-6.
2. EUROPEAN COMMISSION. TAXATION AND CUSTOMS UNION. Available from: https://ec.europa.eu/taxation_customs/index_en
3. FINANCIAL ADMINISTRATION OF THE CZECH REPUBLIC. Available from: <http://www.financnisprava.cz/en/>
4. MINISTRY OF FINANCE REPUBLIC OF POLAND. Available from: <http://www.finanse.mf.gov.pl/it/abc-of-taxes/tax-system-of-poland> Andrea Amatucci (2006). International Tax Law. Kluwer Law International
5. Reuven S. Avi-Yonah (2007). International Tax as International Law. Cambridge Tax Law Series. Cambridge University Press.
6. Chris Edwards, Daniel J. Mitchell (2008). Global Tax Revolution. CATO INSTITUTE, Washington, D.C.
7. International Tax and Public Finance, vol. 19. No. 1 February 2012
8. Guruli Erin.L. (2005). International taxation: Application of Source Rules to Income from Intangible Property, 5 Hous.Bus&Tax.L.J.204.
9. Hayes Mike et al. (2002). Tax Favourable Jurisdictions. Int'l Tax Rev. 82
10. European Tax Law, prof. dr. B. Terra and prof. dr. P. Wattel, The leading textbook for tax law en EU law students! This new edition brings its comprehensive and systematic survey of European Tax Law up to December 2011, Kluwer, ISBN 9789013094640.