



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		International Tax Law							
Course Code		MHY532		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	125 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		To convey general informations about the structure and functioning of international tax law as a result of international economic relations.							
Course Content		1. the concept of tax jurisdiction and its limits; 2. the concept of international double taxation; 3. historical background of international tax law; 4. developments in the EU law regarding to taxation; 5. comparison of the OECD, UN, US and Turkish model tax treaties; 6. interpretation of tax treaties; 7. and further details of the OECD model tax treaty.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)									

### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

### Recommended or Required Reading

1	Öncel/ Çağan/ Kumrulu, Vergi Hukuku, Turhan Kitabevi, Ankara 2012.
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Week	Weekly Detailed Course Contents	
1	Theoretical	Definition of International Tax Law, Resources of International Tax Law
2	Theoretical	Parties in International Tax Law, Taxation Procedures
3	Theoretical	International Double Taxation Issue and Solutions
4	Theoretical	International Tax Competition Issue and Solutions
5	Theoretical	International Tax Havens Issue and Solutions
6	Theoretical	International Free Trade Zones, Off-shore Banking Issues and Solutions
7	Theoretical	International Tax Evasion Issue, Scope, and Solutions
8	Intermediate Exam	Mid-term Exam
9	Theoretical	International Tax Harmonization Issue and Solutions
10	Theoretical	II International Tax Harmonization Issue and Solutions
11	Theoretical	OECD and the UN Recommendations to Problems Arising from International Tax Law
12	Theoretical	II OECD and the UN Recommendations to Problems Arising from International Tax Law
13	Theoretical	The Place and Importance of the European Union in International Tax Law
14	Theoretical	International Tax Regulations in regard to Turkey's EU Membership
15	Theoretical	Common Tax Legislation Problems and Solutions in terms of Turkey and the EU
16	Final Exam	Final Exam

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Midterm Examination	1	10	1	11



Final Examination	1	14	2	16
Total Workload (Hours)				125
[Total Workload (Hours) / 25*] = <b>ECTS</b>				5
*25 hour workload is accepted as 1 ECTS				

### Learning Outcomes

1	To explain international tax law in general.
2	To evaluate international double taxation agreements.
3	To find solutions to the problems caused by international tax law.
4	To interpret recent development related to international tax law.
5	To know the regulations relating to international tax law.
6	To compare foreign country tax systems with Turkish Tax System.

### Programme Outcomes (Public Finance and Tax Applications Masters)

1	To be able to learn the basic concepts in economic and public finance theories, and learn to correlate with basic economic problems and ratiocination
2	To be able to gain a basic knowledge of public finance, fiscal policy, government budgeting, tax theory and practice
3	To be able to comment and evaluate about public expenditure usages, public revenues and public borrowing
4	To be able to evaluate and analyze economic data with regard to fiscal policy usage
5	To be able to gain knowledge particularly in the areas of professional expertise in the public sector, public and private sector needs for the areas of economics, finance, law, accounting, tax, business knowledge
6	To be able to follow practical and theoretical innovations in the field of Finance, at a national and international level
7	To be able to offer and share alternative solutions in the field of public finance with awareness for lifelong learning and critical thinking
8	To be able to present opinions as to current issues in public finance, to enhance them as well as to use them in interpreting events
9	To able to share theoretical and practical knowledge in the field of public finance and translate them into teamwork activities

### Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5	L6
P1	4	3	4	3	4	3
P2	4	3	2	3	4	3
P3	4	3	5	3	4	3
P4	4	3	4	3	5	3
P5	4	4	4	3	3	5
P6	4	4	4	3	3	5
P7	4	4	4	4	3	4
P8	4	3	4	4	3	4
P9	4	3	4	4	3	4

