

COURSE DETAIL

TAX PLANNING AND TRANSFER PRICING OF MULTINATIONAL ENTERPRISES

Country

Taiwan

Host Institution

National Taiwan University

Program(s)

National Taiwan University

UCEAP Course Level

Upper Division

UCEAP Subject Area(s)

Economics Business Administration

UCEAP Course Number

129

UCEAP Course Suffix**UCEAP Official Title**

TAX PLANNING AND TRANSFER PRICING OF MULTINATIONAL ENTERPRISES

UCEAP Transcript Title

TAX PLAN/MULTINATL

UCEAP Quarter Units

4.50

UCEAP Semester Units

3.00

Course Description

This course examines the various ways in which the multinational enterprises arrange their business activities around the world to pursue the highest profits after tax. The course introduces the basic principles of tax planning and the basic structure of international taxation. Topics include residence-based taxation, source-based taxation, tax treaties, thin capitalization rules, deductibility of expenses, controlled foreign corporation rules, rules regarding foreign trust and investment fund, and transfer pricing. Text: H. Gustafson et al., Taxation of International Transactions. Assessment: class participation (30%), midterm exam (35%), final exam (35%).

Language(s) of Instruction

English

Host Institution Course Number

IB5035

Host Institution Course Title

TAX PLANNING AND TRANSFER PRICING FOR MULTINATIONAL ENTERPRISES

Host Institution Course Details

Host Institution Campus

Host Institution Faculty

Host Institution Degree

Host Institution Department

International Business

Course Last Reviewed

2022-2023

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