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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