



## INTRODUCTION TO INTERNATIONAL TAX AND TRANSFER PRICING

Master in International and European Business Law  
Faculty of Social and Economic Sciences

### Course information

Master year 1                      30 HOURS

Spring Semester                5 ECTS

Lectures (CM)

Professor: Grégoire DE VOGÜE, Tax Partner, Deloitte société d'Avocats

### Course description

This module is designed to give to the students an overview of the international tax and transfer pricing principles in 20 hours.

The course aims at providing students the background allowing them to be aware of international tax aspects in their professional life, irrespective of their career choice. It does not aim at training international tax specialists.

We will teach the foundations of international tax law as well as of its practice. International tax is unique because a significant part of its source comes from practitioners' experience both from the Government and the Private sides. We will explain the impact on international tax on business strategy.

### OBJECTIVES AND PROFESSIONAL SKILLS

The main goal of the course is to give students the tools to correctly analyse and deal with international matters. At the end of the course, they will be able to:

- Apply the correct norm to the case (hierarchy of norms)
- Read and understand a double tax treaty
- Identify and analyse permanent establishment issues
- Identify the applicable transfer pricing methods
- Run a functional analysis.
- Understand the current evolutions in the international tax models (BEPS, ATAD...)

## COURSE PROGRAMME

- I. *How did we get there: A very short history of international tax concepts*
- II. *Double tax treaties*
- III. *Allocation of tax basis between countries*
- IV. *Transfer Pricing*
- V. *Anti-abuse provisions*
- VI. *Conflit resolution*