

# Tax and Tax Planning, SZAM001NABB

Fall Semester, Academic Year 2023/2024

<b>Course leader:</b>	<b>Gabriella Erdős</b> associate professor
<b>Department:</b>	<b>Department of Business Law</b>
<b>Office hours:</b>	online
<b>Availability:</b>	Teams Email address: <a href="mailto:gabriella.erdos@uni-corvinus.hu">gabriella.erdos@uni-corvinus.hu</a>
<b>Course type:</b>	elective
<b>Prerequisites:</b>	none
<b>Credits:</b>	6
<b>Number of hours per semester</b>	48 hours per semester
<b>Time of lecture:</b>	THU 15:30 – 17:00
<b>seminar:</b>	THU 17:20 – 18:50

## Aims and objectives and description of the course:

Students will receive a concise introduction of the principles of national and international tax law and of certain hot topics. The course is designed to provide an opportunity to students to apply their knowledge in case studies.

As a result of the course students – without memorizing specific tax or legal rules – should acquire the following skills:

- a basic knowledge of the main tax concepts pertinent to tax treaty and EU law
- capability of recognizing legally relevant facts
- capability of understanding business situations from a tax point of view
- capability of working in team

Focus

- Europe/EU
- Hungary used as example of national tax system
- OECD Model Treaties, Recommendations and Guidelines
- EU Directives

## Course description

International tax law is based on national rules, therefore the course is divided into two main streams: The basics of International and National Taxation. Within International taxation we will deal with three topics: tax treaties, EU tax law and new international trends. National taxation is discussed both from legislation making and taxpayers' point of view. The main topics include the taxation of individuals and legal entities, VAT, sectoral taxes and transfer pricing.

## Methodology to be used:

Didactic lectures will deal with basic topics and will help the students to prepare for their case studies. The main methodology of the course is mirrored classroom, whereby the students read background materials, and prepare their assignments individually or in teams. The solutions should be submitted on Moodle and are discussed at the next seminar. The students are encouraged to request as much face-to-face (Teams) consultation as they deem necessary. Consultations may be arranged outside of office hours upon request.

## Detailed class schedule

1<sup>st</sup> block – Treaty Law, Personal Income Tax, Withholding taxes, Incentive Schemes, Investment Income

2<sup>nd</sup> block – EU, Corporate Income Tax, Local Business Tax, Sectoral Taxes, Withholding Taxes

3<sup>rd</sup> block – Value Added Tax, Transfer Pricing, Anti-Avoidance Measures, Trends

The course focuses on Europe; Hungary will be used as example from time to time but no in dept in dept knowledge is required. Please be prepared to research the tax solutions to the addressed topics on the basis of the tax system of your country.

### Assignments:

Grading is primarily done on the basis of the submitted assignments and their presentation.

**Participation in lectures** is an important part of the process and understanding of the subject, and tutors have the right to make a so-called 'positive attendance sheet'.

Those who do not accept the offered grade will have an option to attend a written exam.

**Class participation:** Active participation in the team is essential to success.

### Plagiarism

Any and all statements contained in any assignment or paper that are based upon ideas or words of another must be properly credited to the original author or source. Paraphrasing the ideas or words of another is acceptable so long as the original author or source is cited. DO NOT quote words or expressions from existing works verbatim without designating the passage as a quote and crediting the source. Any student who plagiarizes the work of any other person (author, professor, student, parent, friend, etc.) is committing academic dishonesty and misconduct.

Any student caught committing plagiarism will automatically fail the course.

### Required readings:

- Books uploaded to Moodle
  - Roy Rothagi: Basic International Taxation, Volume 1, Principles
  - Sebastiano Garufi: basic International Corporate Taxation
  - Brian Arnold: International Tax Primer
  - Articles (will be uploaded we go)
- Other recommendations (not available in the library)
  - <https://www.ibfd.org/shop/book/eu-tax-law-direct-taxation-2022>
  - <https://www.bloomsbury.com/uk/eu-tax-law-9781509964741/>
  -
- Online materials
  - <https://taxsummaries.pwc.com/hungary/individual/taxes-on-personal-income>
  - <https://taxsummaries.pwc.com/hungary/corporate/taxes-on-corporate-income>
  - <https://www.coe.int/en/web/portal/vat>
  - <https://www.oecd.org/tax/treaties/>
  - <https://www.oecd.org/tax/transfer-pricing/>
  - <https://eur-lex.europa.eu/summary/chapter/21.html>
  - [https://taxation-customs.ec.europa.eu/taxation-1/company-taxation\\_en](https://taxation-customs.ec.europa.eu/taxation-1/company-taxation_en)
  - [https://taxation-customs.ec.europa.eu/taxation-1/value-added-tax-vat\\_en](https://taxation-customs.ec.europa.eu/taxation-1/value-added-tax-vat_en)
  - [https://taxation-customs.ec.europa.eu/taxation-1/personal-taxation\\_en](https://taxation-customs.ec.europa.eu/taxation-1/personal-taxation_en)
  - Links to legislation and other relevant documents are provided in the slides.

### **Grade Conversion Table for Programs and Courses taught in English**

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<i>Percentage achieved</i>	<i>Hungarian Grade</i>	<i>ECTS Grade</i>	<i>International Grade</i>	<i>Explanation</i>
97-100	5	A	A+	Excellent
94-96	5	A	A	Excellent
90-93	5	A	A-	Excellent
87-89	5	B	B+	Excellent/Very good
84-86	4	C	B	Good
80-83	4	C	B-	Good
77-79	4	C	C+	Good
74-76	3	D	C	Satisfactory
70-73	3	D	C-	Satisfactory
67-69	3	D	D+	Satisfactory
64-66	2	D	D	Low pass/Sufficient
51-63	2	E	D-	Low pass/Sufficient
0-50	1	FX/F	F	Fail, 0 credit
	N		N	No grade received, 0 credit