

CHRONOGRAM – International Corporate Taxation

Schedule for the classroom			
Week	Contents and Activities	Activities and Resources	Working at home
1	<ul style="list-style-type: none"> Session 1: The rationale of corporate taxation. Taxpayers. Introduction to cross-border problems 	<ul style="list-style-type: none"> Lecture notes and references 	<ul style="list-style-type: none"> Study notes and references Work on Homework of Topic 1
2	<ul style="list-style-type: none"> Session 2: Tax Base: book-tax conformity and deviations from accounting rules and principles. 	<ul style="list-style-type: none"> Lecture notes and references Class discussion of homework of Topic 1 	<ul style="list-style-type: none"> Study notes and references Work on homework of Topic 2 Prepare for Quiz 1
3	<ul style="list-style-type: none"> Session 3: Depreciations, impairments and allowances. Provisions and Contingent Liabilities. 	<ul style="list-style-type: none"> Lecture notes and references Class discussion of homework of Topic 2 Class Quiz 1 	<ul style="list-style-type: none"> Study notes and references Work on homework of Topic 3
4	<ul style="list-style-type: none"> Session 4: General valuation rules and transfer pricing 	<ul style="list-style-type: none"> Lecture notes and references Class discussion of homework of Topic 3 	<ul style="list-style-type: none"> Study notes and references Work on homework of Topic 4 Prepare for Quiz 2
5	<ul style="list-style-type: none"> Session 5: Relief for double taxation: participation exemption, PE exemption and foreign tax credits. Double taxation relief under double conventions. 	<ul style="list-style-type: none"> Lecture notes and references Class discussion of homework of Topic 4 Class Quiz 2 	<ul style="list-style-type: none"> Study notes and references Work on homework of Topic 5
6	<ul style="list-style-type: none"> Session 6: Anti-avoidance rules: interest deduction barrier, controlled foreign corporations, exit taxes and thin-capitalization. 	<ul style="list-style-type: none"> Lecture notes and references Class discussion of homework of Topic 5 	<ul style="list-style-type: none"> Study notes and references Work on homework on Topic 6 Prepare for Quiz 3
7	<ul style="list-style-type: none"> Session 7: Special regimes: small and medium enterprises, consolidation, mergers and acquisitions. 	<ul style="list-style-type: none"> Lecture notes and references Class Quiz 3 	<ul style="list-style-type: none"> Study notes and references Prepare for Final Exam
8	Final Exam		