

Module Layout
BEC425 / Taxation

Faculty	FEM	Economics and Management	
Programme of Study	BEC	Business Economics	
Module	BEC425	Taxation	
Level of Study	Undergraduate <input checked="" type="checkbox"/>		Graduate
		Master	Doctoral
Language of Instruction	English		
Mode of Delivery	Distance		
Module Type	Required <input checked="" type="checkbox"/>		Electives
Number of Group Consulting Meetings	Total 5	Physical Presence -	Online 5
Number of Assignments	2		
Final Grade Calculation	Assignments 30 %	Weekly Activities 10 %	Final Exam 60 %
Number of European Credit Transfer System (ECTS)	10		

Module Description

The BEC425 module introduces students to the principles and rules of corporate taxation and adopts a transnational perspective. Students will become acquainted with the rules that govern corporate taxation and the taxation of cross-border transactions and investment. This will allow them to understand which transactions and actions could qualify as 'dangerous' from a tax law perspective, as well as to familiarize with the concepts (and techniques) of tax planning. The main legal instruments that govern these cross-border transactions are Double Tax Conventions (DTCs) and in an intra-EU scenario, the EU tax directives as well as primary EU law (fundamental freedoms and state aid rules). The module will offer an overview of all these instruments with a view to providing the students with the necessary background to understand how cross border transactions are taxed, what loopholes exist and what are the relevant legal frameworks.

Pre-requisite Modules

None

Co-requisite Modules

None

Grading Scheme			
Assessment Method	Percentage on Final Grade	Workload	
		Hours	ECTS
Study Week (13 weeks * ~12 hours of study) (2 weeks * ~18 hours of study)	0%	~180 - ~210	7
Weekly Interactive Activities	10 %	~25 - ~30	1
Assignment 1	15 %	~18 - ~25	1
Assignment 2	15 %	~18 - ~25	1
Final/Repeat Examination	60 %	3	-
Total	100 %	~250 - ~300	10

Grading Rules and Assessment methods

- Students are evaluated with 9, if they earn 90% of the possible grade, i.e. $90\% * 10 = 9$, etc.
- **Passing rate**
 - 50% of the Assignments
 - 50% of the Interactive Activities
 - Students are allowed to participate in the final exam of a Module if they have overall earned the minimum grade ($\geq 50\%$) in both their Assignments and Interactive Activities
 - 50% of the Final Exam

If a student obtains a grade with decimal points, then the final grade is rounded to the nearest half unit. This module (Thematic Unit) is considered to have been successfully completed when the grade is equal to or higher than 5.0.