

INTERNATIONAL TAX PLANNING
Moore School of Business
DMSB 734

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Text: Doernberg, *International Taxation in a Nutshell*, 7th edition, West. In addition, there will be a packet of readings and cases.

Objective: While taxation is always an issue in business, its implications are even more significant in international transactions. If care is not taken, income could be subjected to double or even triple taxation. The objective of this class is to sensitize future managers to some of the basic tax issues facing global managers. Important topics in the globalization debate, such as the taxation of outsourcing and corporate inversions (relocation of headquarters to a tax haven) would be discussed. Students would learn how to calculate the benefits of various incentive packages offered by host countries. Students would also learn how governments analyze and challenge transfer pricing practices.

Performance Evaluation		Grading	
Exam	60%	90% to 100%	A
Cases (2)	40%	87% to 89%	B+
		80% to 86%	B
		77% to 79%	C+
		70% to 76%	C
		67% to 69%	D+
		60% to 67%	D
		Below 60%	F

Assignments

1	The Cause of international double taxation	Chapter 2
2	Who has the right to tax your income?	Chapter 4
3	Avoiding double taxation	Chapter 8
4	Calculating the tax effect of cash flows	
5	Moving offshore--footloose and tax free Host country incentives—Who benefits?	JAR Kenya Case
6	Using tax treaties to reduce taxation	Chapter 5
7	Corporate Inversions—Moving to Bermuda	Stanley Works Case
8	Attacks on tax havens	Chapter 10

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| 9 | Transfer prices—What should an affiliate be charged? | Chapter 9 |
| 10 | Surviving transfer price challenges | Chapter 9 |