

Global Taxation of International Transactions

Starting with an understanding of the OECD Model Tax Treaty and an overview of global tax terminology, the objective of this course is to study the areas of:

- a. Jurisdiction for Taxation, Source of Income Rules and Residency
- b. Taxation of Foreign Investors (focusing on individuals and corporations)
- c. The effect of international tax treaties on the taxation of foreign investors and businesses
- d. Pivotal issues surrounding taxation of internet or “e-commerce” transactions
- e. Overview of tax issues related to stock and asset acquisitions
- f. Overview of tax issues related to corporate reorganizations