

Lectures spring 2010

Mergers and acquisitions

These lectures will be delivered from 18 January until 26 January 2010. The course consists of the following topics: (1) the basic structural rules for the taxation of various forms of mergers and acquisitions in France, Germany, The Netherlands, the United Kingdom and the USA; (2) an in-depth study of the rules of European law on various forms of mergers and acquisitions; (3) an inventory of specific problems of cross-border mergers and acquisitions; (4) case studies of different forms of mergers and acquisitions.

Financial instruments and hybrids

These lectures will be delivered from 15 February until 26 February. After a short introduction on what financial instruments actually are, the course will focus on the tax rules concerning financial instruments. All three sorts of financial instruments (equity or debt-based, risk management and employee benefit) are addressed. Among others, the following themes receive special attention: (1) the differences between equity and loans for cooperate and personal income tax and the financial instruments in the twilight zone in between (e.g. warrant loans); (2) the fiscal treatment of financial risk-management instruments such as options, swaps, forwards and futures; (3) the fiscal treatment of employer and employee if stock options are granted; (4) the treatment under VAT rules of financial instruments.

Capita Selecta in European and International Taxation

The course Capita Selecta will be delivered between 2 March and 4 March and deals with specific topics of European and international taxation. The course will be lectured by Professor Jacques Malherbe who holds the annually rotating PwC Chair.

Transfer pricing

The course consists of in-depth study of: (1) the various methods of transfer pricing calculation and the application of the OECD guidelines; (2) the possibilities of advance transfer pricing rules; (3) the possibilities for negotiating with the tax administration on the requirements of documentation; (4) the procedural implications of a transfer pricing conflict; (5) the actual and potential use of the European arbitration convention in solving transfer pricing problems. The course will be delivered between 15 March and 19 March.

If you are interested to update your knowledge, it is still possible to apply for one of these courses or a part of them. For any additional information, please contact Mrs. Yvonne van Hapert at Y.P.A.vanHapert@uvt.nl.