



Aalto University
School of Business

32E30001 Tax Challenges for Multinational Enterprises 16.4.-9.5.2019

Practical guide

Course schedule – Spring 2019

Date & place	Topic	Lecturer
Tuesday, April 16, 2019 @ 13.15-16.00 / L01 (Saastamoisen säätiö, Otaniemi)	Course practicalities & Introduction to Transfer Pricing	Petteri Rapo (external teacher; course host)
Thursday, April 18, 2019 @ 13.15-16.00 / L01 (Saastamoisen säätiö, Otaniemi)	Introduction to Permanent Establishments – Corporate Perspective	Guest speaker: Visa Randell, Tieto Corporation
Tuesday, April 23, 2019 @ 13.15-16.00 / L01 (Saastamoisen säätiö, Otaniemi)	Dispute resolution in international tax matters – Litigation perspective	Guest speaker: Einari Karhu, Borenus Attorneys
Thursday, April 25, 2019 @ 13.15-16.00 / L01 (Saastamoisen säätiö, Otaniemi)	Taxing Multinational Enterprises: Administrative Processes & Dispute Prevention	Guest speaker: Päivi Viitanen & Harri Siltanen, Large Taxpayers Office
Thursday, May 2, 2019 @ 13.15-16.00 / L01 (Saastamoisen säätiö, Otaniemi)	Connecting Business & Tax: Compliance Risk Mitigation and Dispute Management	Guest speaker: Titta Heikkinen, Fiskars Corporation
Tuesday, May 7, 2019 @ 16.30-20.30 / A&S Helsinki office (Eteläesplanadi 8)	Case workshop @ A&S	[Case workshop]

Learning objectives

Understanding of the role of taxation in the decision making process of multinational enterprises (MNE)

- Selected tax issues (or challenges) of MNEs will be introduced and discussed
- Guest speakers bring up practical and topical views on each issue
- The focus of the lectures is to give a broader understanding of what is international tax planning and compliance management, especially from the viewpoint of multinational enterprises
- Through reading packages & lecture journals students are encouraged to take a deeper insight into the topics

Learning outcomes

The students learn how to analyse and solve tax challenges faced by multinational enterprises and gain understanding of the role of taxation in the decision making process of international enterprises.

→ Special emphasis on practical and solution-oriented approach towards complex tax issues involving multiple jurisdictions

Passing the course

Option 1: 50% lecture journals + 50% case workshop

- Lecture journals: Two (2) pages on each topic covered by the lectures and related reading material.

- Introduction to Transfer Pricing
 - Introduction to Permanent Establishments – Corporate Perspective
 - Dispute resolution in international tax matters – Litigation perspective
 - Taxing Multinational Enterprises: Administrative Processes & Dispute Prevention
 - Connecting Business & Tax: Compliance Risk Mitigation and Dispute Management
- DL: April 30, 2019
- DL: May 10, 2019

May be written in a group of up to four (4) students. Deadlines for specific lecture journals are as indicated above.

- Participation in case work evening hosted by A&S (Tuesday May 7, 2019)

Passing the course

Option 2: 50 % case workshop + 50 % essay

- Participation in case work evening hosted by A&S (Tue May 7, 2019)
- Essay: 8 pages on a topic of your choice covered by the course
 - Deadline: before the book exam (i.e. on May 28, 2019 @ 23:59)

Option 3: 100 % Book exam (exam on May 29, 2019, re-exam in Fall 2019, date will be confirmed later)

- Readings: lecture notes + reading package 1
+ choose 2 from reading packages 2-5

Case workshop evening

- Tuesday May 7, 2019 @ 16.30-20.30
- Hosted by Alder & Sound Oy (Eteläesplanadi 8)
- **Schedule:**
 - 16.30-17.00 Company presentation & description of the case
 - 17.00-19.30 Group work
 - 19.30-20.30 Presentations & feedback
 - 20.30- Optional drinks & discussion
- Real life case introduced and lead by real tax professionals
- The focus is not on finding the correct technical solutions to the case but to gain an understanding how to approach and analyse tax challenges from various perspectives and shareholders in a professional way
- Suitable for everyone, no need for prior knowledge of rules of international tax law

Assessment of lecture journals, essays and case workshop

- **Lecture journal & essay assessment criteria** include correctness, thoroughness and versatility of points of view provided on the topic.
- **Case workshop assessment criteria** include participation activity, ability to apply theoretical rules & principles into real life business situations and analytical skills to weight the facts & formulate actionable recommendation for the "client".

Reading packages (to be provided on MyCourses)

- Lecture notes
- Reading packages:
 - 1) Transfer pricing
 - 2) Permanent establishments & tax treaties
 - 3) Dispute resolution in international tax matters –
Litigation perspective
 - 4) Taxing Multinational Enterprises: Administrative Processes
& Dispute Prevention
 - 5) Compliance Risk Mitigation and Dispute Management