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Un ministère de Calvary Chapel-Port-au-Prince

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Syllabus

Course Name

TAXATION I

- I. **Objective** : This course aims to teach the fundamentals of tax theory, the different objectives and principles of taxation, as well as the steps of the tax procedure. It will also demonstrate how fiscal policy can impact other functions of the business and how it can help maximize the value of the company. The course will examine significant tax decisions and their short, medium, and long-term impact on the business, using practical examples to illustrate these concepts.
- II. **Content** :
- III. **Taxation** : General Overview:
 - Definition and importance of taxation
 - Justifications for tax collection
 - Sources of tax law
- IV. **Double Taxation** :
 - Different forms of double taxation
- V. **Tax Residency** :
 - Criteria for determining tax residency
- VI. **Comparative Approaches to Tax Residency in other countries**

VII. Tax Optimization :

- Definition and techniques
- Possible cases of tax optimization; Limitations of tax optimization

VIII. Tax Procedures :

- Different stages of the tax procedure
- Mechanisms of tax control and tax disputes

IX. Personal Taxation :

- Different types of personal taxes

X. Corporate Taxation :

- Different types of taxes for businesses

XI. Tax Audits and Taxpayers' Guarantees :

- Powers of the tax administration and taxpayers' rights

XII. Fiscal Policy :

- Different fiscal policies and their objectives

XIII. Different fiscal policies and their objectives :

- Taxation rules for individuals and businesses with income abroad
- International tax treaties.