



UNIVERSITY OF PIRAEUS

1) GENERAL

SCHOOL	ECONOMICS, BUSINESS AND INTERNATIONAL STUDIES		
ACADEMIC UNIT	ECONOMICS		
LEVEL OF STUDIES	GRADUATE		
COURSE CODE		SEMESTER	2 ^d
COURSE TITLE	TAX BASE EROSION AND PROFIT SHIFTING		
INTEPendent TEACHING ACTIVITIES	WEEKLY TEACHING HOURS	CREDITS	
	3	2	
COURSE TYPE	SEMINAR (SHORT COURSE)		
PREREQUISITE COURSES			
LANGUAGE OF INSTRUCTION and EXAMINATIONS	GREEK		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)			

2) LEARNING OUTCOMES

Learning Outcomes

The seminar accounts for an introductory course to the analysis of corporate profit shifting strategies, the governing regulatory framework, and their macroeconomic effects. Upon successful completion of the course, students will be able to:

- Understand the basic concepts tax base erosion.
- Identify and record the basic business strategies that MNEs adopt to shift profits
- Measure at the aggregate level, the income shifted based on country data. Lectures are conducted with relevance the international framework for BEPS action plan.

General Competences

- Critical reasoning
- Individual/Team work
- Development of inductive thinking
- Analysis and synthesis of data and information

3) SYLLABUS

Week 1: Foundations of Base Erosion and Profit Shifting (BEPS)

- Topics:
 - Definitions: Tax base erosion, profit shifting, tax havens.
 - Transfer pricing, treaty shopping, debt financing.

Week 2: The OECD BEPS Project and Implementation

- Topics:
 - The 15 BEPS Actions
 - Case Studies and Enforcement paradigms

Week 3: Economic Implications and Future Challenges

- Topics:
 - Revenue losses for governments (empirical estimation).
 - Digital economy challenges.

4) TEACHING and LEARNING METHODS		
DELIVERY	In class lectures	
USE OF INFORMATION AND COMMUNICATION TECHNOLOGY	Use of ICT in lectures Use of ICT in communication with students	
TEACHING METHODS	Activity	Semester workload
	Lectures	9
	Team or individual work	9
	Study	9
	Assignment	12
	Exam	0
	Course Total	39 hours
STUDENT PERFORMANCE EVALUATION	Language of teaching and evaluation is Greek. Assessment method: written exams. Evaluation criterion will be communicated to students during the first lecture.	
ATTACHED BIBLIOGRAPHY	OECD (2013), Action Plan on Base Erosion and Profit Shifting UNCTAD (2020), World Investment Report: International Tax Reforms. OECD (2015), BEPS Final Reports. IMF (2019), Corporate Taxation in the Global Economy.	