

## ACC 425 : Special Topics in Taxation

This course will cover special topics in taxation which are relevant to the recent and expected developments in Saudi Arabia. The course will cover tax policy, system design, and technical issues involved in taxation which are not covered in the regular curriculum. One issue of immediate importance in the context of Saudi Arabia, for example, is indirect taxation. The course will therefore start with a particular emphasis on value-added and goods and services tax regimes. It will include local and cross-border taxation regimes, including the construction of the tax base, tax rates, and the operation of VAT/GST regimes. The course will also look at customs duties and other indirect taxes. The list of these topics will be changed and updated based on developments in the Kingdom's policies and needs.

**Credits**

3

**Core Requirement**

MCC

**Prerequisite Courses**

ACC 330