

To be completed by Course Team	Module name : <b>SELECTION COURSES</b>					Module code:	
	Course name: <b>International Tax Law</b>					Course code:	
	Faculty: <b>The Institute of Economics</b>						
	Field of study: <b>Administration</b>						
	Mode of study : <b>fulltime/part-time</b>			Learning profile: <b>practical</b>		Speciality: <b>Administration</b>	
	Year/ semester: <b>III/VI</b>			Module/ course status: <b>Optional</b>		Module/ course language: <b>English</b>	
	Type of classes	lecture	lessons	lab	project	tutorial	other (please specify)
	Course load	<b>30</b>					

Module/ course coordinator	Dr Edvard Juchnevic
Lecturer	Dr Edvard Juchnevic
Module/ course objectives	The module aims to explore basic principles of International Tax Law
Entry requirements	Good command of English language

LEARNING OUTCOME		
No.	LEARNING OUTCOME DESCRIPTION	Learning outcome reference
01	The student lists the basic institutions of international tax law	K1P_W03 K1P_W04 K1P_W18
02	Can name and explain main differences of various legal institutions in the context of international tax law	K1P_W05 K1P_W09 K1P_W12
03	Explain basic principles of international tax law; knows and is able to present examples of international tax planning	K1P_W04
04	after the course students will be skilled in analyzing of legal acts connected with international taxation	K1P_U07 K1P_U23
05	will be able to use the knowledge of international tax law from the perspective as a business owner and employee of tax administration	K1P_U20 K1P_U21
06	can use the knowledge of tax planning in international business.	K1P_U05
07	during the course students will develop their skills in cooperation with each other during the group works and problem solving tasks;	K1P_K01 K1P_K02 K1P_K03
08	also students will be able to take an active part in discussions on topics related to international tax law	K1P_K06
09	accept different views in solving problems related to international tax law.	K1P_K16

CURRICULUM CONTENTS	
<b>Lecture</b>	History of taxation; International taxation theory; Jurisdiction to tax; Double Taxation Conventions; Tax treaties; Double tax relief I; Double tax relief II; Transfer pricing; Anti-avoidance measures; Tax competition; E-commerce taxation I; E-commerce taxation II; Corporate taxation in Europe; Corporate taxation in USA; Techniques of international tax planning
<b>Tutorial</b>	

<b>Lab</b>
<b>Project</b>

Basic literature	<p>A.1. Used during lecture</p> <ul style="list-style-type: none"> <li>• A. Amatuci, International Tax Law, Kluwer Law International 2006;</li> <li>• V. Thuronyi, Tax Law Design and Drafting, Springer, 1 edition (February 9, 2000);</li> <li>• M. McIntyre, International Tax Primer, Kluwer Law International 2002</li> </ul> <p>A.2. To be used independently</p> <ul style="list-style-type: none"> <li>• International Taxation in a Nutshell, 9th (Nutshell Series) [Paperback] Richard L. Doernberg (Author), Publisher: West; 9 edition (February 1, 2012)</li> </ul>
Additional literature	<ul style="list-style-type: none"> <li>• Principles of International Financial Law [Paperback] Colin Bamford A. Lymer, J. Hasseldine, The International taxation system, Boston/Dordrecht/London 2002;</li> <li>• V. Thuronyi, Comparative Tax Law, Kluwer Law International (July 2003);</li> <li>• R. Rohatgi, Basic International Taxation, Springer; 1 edition (December 21, 2001);</li> <li>• R. Westin, International Taxation of Electronic Commerce, Kluwer Law International 2007</li> <li>• Klaus Vogel on Double Taxation Conventions - 4th Revised Edition (Hardback)</li> <li>• by Vogel, Ekkehart Reimer, Alexander Rust, Kluwer Law International 2013</li> </ul>

Teaching methods	Lecture, seminar lecture, lecture with multimedia presentation on-line classes/ blended learning	
	Assessment method	Learning outcome number
	Multimedia presentation	01-09
	Solving case studies	01-09
	Course assessment and examination	01-09
Form and terms of an exam	Written exam: written statement; Oral exam; multiple choice test; Solving case studies	

<b>STUDENT WORKLOAD</b>	
	Number of hours
Participation in lectures	<b>30</b>
Independent study of lecture topics	<b>40</b>
Participation in tutorials, labs, projects and seminars	<b>0</b>
Independent preparation for tutorials*	<b>0</b>
Preparation of projects/essays/etc. *	<b>15</b>
Preparation/ independent study for exams	<b>20</b>
Participation during consultation hours	<b>0,1</b>
Other	<b>0</b>
<b>TOTAL student workload in hours</b>	<b>105</b>
<b>Number of ECTS credit per course unit</b>	<b>4</b>
Number of ECTS credit associated with practical classes	<b>0,6</b>
Number of ECTS for classes that require direct participation of professors	<b>1,2</b>