Subject card

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| Subject name and code | International and EuropeanTaxation , PG_00073312 | | |
| Field of study | International Financial Law | | |
| Date of commencement of studies | October 2024 | Academic year of realisation of subject | 2024/2025 |
| Education level | Master's studies | Subject group | Obligatory subject group in the field of study |
| Mode of study | full-time studies | Mode of delivery | at the university |
| Year of study | 1 | Language of instruction | English<br>English |
| Semester of study | 1 | ECTS credits | 3.0 |
| Learning profile | academic | Assessment form | exam |
| Conducting unit | | | |
| Name and surname of lecturer (lecturers) | Subject supervisor | | |
| | Teachers | | |

| Lesson types | Lesson type | Lecture | Tutorial | Laboratory | Project | Seminar | SUM |
|---|---|---|---|---|---|---|---|
| | Number of study hours | 30.0 | 0.0 | 0.0 | 0.0 | 0.0 | 30 |
| | E-learning hours included: 0.0 | | | | | | |

| Learning activity and number of study hours | Learning activity | Participation in didactic classes included in study plan | Participation in consultation hours | Self-study | SUM |
|---|---|---|---|---|---|
| | Number of study hours | 30 | 2.0 | 30.0 | 62 |

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| Subject objectives | The aim of the 'International and European Taxation' course is to equip students with comprehensive knowledge and skills necessary to understand and analyze tax systems operating at the international level and in the European Union. |

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| Learning outcomes | |

| Course outcome | Subject outcome | Method of verification |
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| [IFLMU2_W01] Graduates acquire the skills to analyze and interpret a variety of financial transactions, including derivatives, securities and other financial products. | Graduates will acquire the skills to effectively communicate and advise on tax matters for clients from various jurisdictions, taking into account cultural and systemic differences. | [SW4] test/exam - oral or written |
| [IFLMU2_W02] Students gain detailed knowledge of international tax systems, tax treaties, tax planning strategies and methods of avoiding double taxation. | Students will be able to evaluate various tax planning strategies, taking into account both legal and ethical aspects. | [SW4] test/exam - oral or written<br>[SW1] oral statement/ conversation/discussion |
| [IFLMU2_K01] Graduates will be able to communicate and collaborate effectively with people from different cultures and legal systems, which is essential in a global legal and financial environment. | Students will acquire practical skills in solving tax problems that companies operating internationally may encounter. | [SK2] presentation/project/paper/ report<br>[SK4] test/exam - oral or written |
| [IFLMU2_U01] Graduates have the ability to analyze, interpret and apply international and domestic financial law. | Students will acquire skills in analyzing European Union tax regulations, including the rules regarding taxation of companies and individuals in the EU. | [SU2] presentation/project/paper/ report<br>[SU4] test/exam - oral or written |
| [IFLMU2_W05] Graduates have in-depth knowledge of the structure and functioning of international financial markets, including the role of financial institutions, payment systems and financial market infrastructure. | Understanding of International Tax Systems: Graduates will have detailed knowledge of international tax systems, including the principles and practices applicable in various jurisdictions. | [SW4] test/exam - oral or written<br>[SW1] oral statement/ conversation/discussion<br>[SW2] presentation/project/paper/ report |
| [IFLMU2_W04] Students learn key aspects of consumer protection in financial markets and ethical principles and corporate responsibility in the financial industry. | Students will acquire practical skills in solving tax problems that companies operating internationally may encounter. | [SW4] test/exam - oral or written<br>[SW2] presentation/project/paper/ report |
| [IFLMU2_W03] Graduates understand the rules and regulations relating to banking activities, corporate financing, and supervision and enforcement of law in financial markets. | Graduates will understand how globalization affects tax systems and what challenges it poses for businesses and tax authorities. | [SW4] test/exam - oral or written<br>[SW2] presentation/project/paper/ report |

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| Subject contents | 1. Basics of International Tax Law:Understanding the global legal framework for taxation.Analysis of international tax agreements and conventions.2. Avoidance of Double Taxation:Mechanisms to prevent double taxation.Understanding and interpreting double taxation agreements.3. European Tax Law:The impact of European Union regulations on national tax systems.Analysis of EU directives and regulations regarding taxes.4. International Transfer Regulations:Transfer pricing rules and guidelines.Analysis of cases and case law regarding transfer pricing.5. Taxation of International Enterprises:Principles of taxation of international corporations.Tax planning strategies and their legal consequences.6. Tax Optimization and Tax Paradise:Analysis of tax optimization strategies.Practices and challenges related to tax havens.7. VAT and Excise duty in the EU:VAT rules in the European Union.The specificity of excise taxation in the context of the EU internal market.8. Selected Issues of International Tax Law:Analysis of specific issues such as taxation of digital services.The impact of international economic trends on tax law.9. Case studies and case law analyses:Practical case studies on tax disputes.Analysis of judicial decisions in the international and European context.10. Ethics in Tax Planning:Ethical considerations in the context of international tax planning.The impact of anti-tax avoidance laws on corporate activities. |
| Prerequisites and co-requisites | no entry requirements |

Assessment methods and criteria

| Subject passing criteria | Passing threshold | Percentage of the final grade |
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| case study | 51.0% | 40.0% |
| test | 51.0% | 60.0% |

| Recommended reading | | |
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| | Basic literature | International Taxation in a Nutshell (Nutshells) 13th Editionby Mindy Herzfeld (Author)Publisher : West Academic Publishing; 13th edition (January 18, 2023)Language : EnglishPaperback : 706 pagesResearch Handbook on European Union Taxation Law (Research Handbooks in European Law series)by Christiana HJI Panayi (Editor), Werner Haslehner (Editor), Edoardo Traversa (Editor)Publisher : Edward Elgar Publishing (January 31, 2020)Language : EnglishHardcover : 672 pages |
| | Supplementary literature | Introduction to European Tax Law on Direct Taxation: Sixth edition Paperback September 4, 2020by Michael Lang (Editor), Pasquale Pistone (Editor), Josef Schuch (Editor), Claus Staringer (Editor), Georg Kofler (Editor), Karoline Spies (Editor), Alexander Rust (Editor)Publisher : Spiramus Press; Sixth Edition,New edition,Sixth (September 4, 2020)Language : EnglishPaperback : 364 pagesISBN-10 : 1913507211ISBN-13 : 978-1913507213 |

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| | eResources addresses | |
| Example issues/ example questions/ tasks being completed | 1. Understanding the Principles of Double Taxation: What are the international standards and practices for avoiding double taxation?<br>2. EU Tax Directives Analysis: What are the key EU tax directives and how do they affect member states' tax systems?<br>3. Transfer Pricing Rules: How do international transfer pricing rules work and what implications do they have for multinational corporations?<br>4. Impact of BEPS on International Taxation: How does the BEPS (Base Erosion and Profit Shifting) initiative impact international tax planning?<br>5. Tax Havens and Tax Avoidance: What are the international strategies and tools to combat tax havens and tax avoidance? | |
| Work placement | Not applicable | |

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