University of Gdańsk

Subject card

Subject name and code	Tax Dispute Resolution and Arbitration , PG_00073316					
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 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	
Subject objectives	The aim of the 'Tax Dispute Resolution and Arbitration' course is to provide students with an in-depth understanding of tax dispute resolution processes and strategies, both at the domestic and international levels. The course aims to equip students with theoretical knowledge and practical tools needed to effectively manage tax disputes and to apply arbitration techniques in this field.					

Learning outcomes	**Course outcome**	**Subject outcome**	**Method of verification**
	[IFLMU2_U02] Students acquire the ability to identify, analyze and solve complex legal problems in the context of the international financial environment.	Students will develop critical thinking and analysis skills in the context of complex tax problems and disputes.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[IFLMU2_W01] Graduates acquire the skills to analyze and interpret a variety of financial transactions, including derivatives, securities and other financial products.	Students will acquire communication and negotiation skills necessary to effectively manage tax disputes and conduct dialogue with various stakeholders.	[SW4] test/exam - oral or written
	[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.	Graduates will be able to evaluate complex legal, economic and ethical aspects related to the resolution of tax disputes.	[SK4] 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.	Graduates will have detailed knowledge of various tax dispute resolution mechanisms, including negotiation, mediation, litigation and arbitration.	[SW4] test/exam - oral or written
	[IFLMU2_W03] Graduates understand the rules and regulations relating to banking activities, corporate financing, and supervision and enforcement of law in financial markets.	Students will be able to identify and analyze the main causes of tax disputes and understand their dynamics in various legal and economic contexts.	[SW4] test/exam - oral or written
	[IFLMU2_U01] Graduates are able to develop effective tax and financial strategies that comply with applicable regulations and optimize financial benefits.	Graduates will be able to apply appropriate strategies to resolve tax disputes, selecting the most effective methods depending on the specific case.	[SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[IFLMU2_U01] Graduates have the ability to analyze, interpret and apply international and domestic financial law.	Students will acquire knowledge about the role and application of arbitration as a method of resolving tax disputes, especially in the international context.	[SU4] test/exam - oral or written

Subject contents	The subject "Tax Dispute Resolution and Arbitration" is aimed at students of law, finance, accounting and professionals dealing with taxes. The aim of the course is to familiarize participants with methods of resolving tax disputes, including arbitration, as well as negotiation and mediation mechanisms in the tax context. Below is sample content for this course:1. Introduction to Resolving Tax Disputes:Basic principles and legal framework for tax disputes.An overview of typical causes of tax disputes.2. Administrative Resolution of Tax Disputes:Dispute resolution processes and procedures in tax offices and other tax authorities.Analysis of cases and administrative decisions.3. Court Resolution of Tax Disputes:Litigation in tax matters.Review of case law and key tax court cases.4. International Tax Arbitration:Principles and practice of international tax arbitration.Case studies of international tax disputes resolved through arbitration. 5. Mutual Agreement Procedures (MAP):MAP mechanisms as a method of resolving tax disputes in the international context.Examples of using MAP procedures.6. Negotiations and Mediations in Tax Disputes:Negotiation and mediation techniques used in resolving tax disputes.Negotiation scenarios and simulations.7. Role of Tax Experts and Advisors:The impact of tax consulting on dispute resolution processes.Preparing expert opinions and legal opinions in tax disputes.8. Ethics and Compliance in Resolving Tax Disputes:Ethical aspects of resolving tax disputes.The importance of compliance and transparency in tax processes.9. Case Studies and Current Trends:Analysis of real cases and the latest trends in resolving tax disputes.Discussion on the impact of changes in regulations on dispute resolution.10. The Future of Tax Dispute Resolution:Forecasting future challenges and changes in the resolution of tax disputes.The impact of new technologies such as artificial intelligence on tax processes.
Prerequisites and co-requisites	no requirements

Assessment methods and criteria	**Subject passing criteria**	**Passing threshold**	**Percentage of the final grade**
	case study	51.0%	40.0%
	test	51.0%	60.0%

Recommended reading	Basic literature	Alternative Dispute Resolution and Tax Disputes (Elgar Tax Law and Practice series)by Werner Haslehner (Editor), Timothy Lyons (Editor), Katerina Pantazatou (Editor), Georg Kofler (Editor),Publisher : Edward Elgar Publishing (April 10, 2023)Language : EnglishHardcover : 368 pagesTAX PROCEDURES AND NON-JUDICIAL METHODS OF TAX DISPUTES RESOLUTION: TAX AMBUDSMAN, TAX ARBITRATION AND MEDIATION IN TAX DISPUTES Paperback October 4, 2021by Murat ADAM (Author)Publisher : LAP LAMBERT Academic Publishing (October 4, 2021)Language : English
	Supplementary literature	Decisions Of The United States Supreme Court In Corporation Tax Cases And Income Tax Cases: With Dissenting Opinions Hardcover October 27, 2022by United States Supreme Court (Creator)Publisher : Legare Street Press (October 27, 2022)Language : EnglishHardcover : 270 pagesISBN-10 : 1016362307

	eResources addresses	
Example issues/ example questions/ tasks being completed	Sample Issues:Principles and Procedures for Resolving Tax Disputes: Discussion of the basic mechanisms and procedures used in resolving tax disputes at the domestic and international level.Tax Arbitration Case Analysis: Examination of specific cases where arbitration has been used to resolve tax disputes between business entities and states.Negotiation Techniques in Tax Disputes: Discussion of negotiation strategies and techniques used in the process of resolving tax disputes.Sample Questions:What are the most common reasons for tax disputes between companies and tax authorities?How do international tax treaties affect the arbitration process?What are the key differences between resolving tax disputes in court and tax arbitration? Sample Tasks Performed:Case Study Analysis: Conducting a detailed analysis of a selected case study regarding a tax dispute, identifying key legal and tax issues.Arbitration Process Simulation: Participation in a simulation of the arbitration process in which students play the roles of various parties (e.g. arbitrator, taxpayer, tax authority).Dispute Resolution Strategy Presentation: Develop and present a presentation on effective strategies for resolving a specific tax dispute.Group Discussions: Organizing discussions on current changes in tax legislation and their impact on dispute resolution.Report Preparation: Writing a report on the legal and tax analysis of a specific dispute, indicating potential solutions and recommendations.	
Work placement	Not applicable	