Subject card

Subject name and code	Tax Planning and Avoidance , PG_00073324						
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	2		ECTS credits		3.0		
Learning profile	academic		Assessment form		exam		
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
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 course "Tax Planning and Avoidance" (lecture) focuses on teaching students the theory and practical aspects of effective tax planning. The main goal is to provide students with the knowledge and tools necessary to understand and apply strategies to minimize tax burdens in a lawful manner.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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 Basic Tax Principles: Students will be able to explain the basic principles and regulations of taxation, including the differences between tax avoidance and evasion.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[IFLMU2_W02] Students gain detailed knowledge of international tax systems, tax treaties, tax planning strategies and methods of avoiding double taxation.	Tax Case Analysis: Students will be able to analyze complex tax scenarios and apply appropriate tax planning strategies to specific cases.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[IFLMU2_K03] Graduates will demonstrate advanced negotiation skills necessary to effectively represent client interests, negotiate international contracts and resolve disputes.	Application of Knowledge in Practice: Students will acquire the skills to practically apply tax planning theories and strategies in real business situations.	[SK1] oral statement/conversation/ discussion [SK4] 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.	Application of Knowledge in Practice: Students will acquire the skills to practically apply tax planning theories and strategies in real business situations.	[SU4] test/exam - oral or written
	[IFLMU2_U01] Graduates have the ability to analyze, interpret and apply international and domestic financial law.	Communication and Presentation: Develop the ability to effectively communicate complex tax issues to both specialists and non-specialists.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
	[IFLMU2_K02] Students will be able to independently analyze complex legal problems, conduct in-depth legal research, and formulate and evaluate legal and financial strategies.	Decision-Making Skills: Acquiring the ability to make informed tax decisions that take into account both short- and long-term business goals.	[SK3] text preparation/written work [SK4] 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.	Critical Assessment of Tax Policies: Students will be able to critically evaluate existing tax policies and propose possible improvements.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/ report

Subject contents	Basics of the Tax System: Introduction to tax systems, including the principles of taxation of natural and legal persons, types of taxes, and basic tax principles and theories.Tax Regulations and Their Interpretation: Detailed discussion of applicable tax regulations, principles of their interpretation and application in practice.Tax Planning Strategies: Presentation of various tax planning strategies and techniques that allow you to optimize your tax burden in a legal and ethical manner.Tax Avoidance vs. Tax Evasion: Discussion on the difference between legal tax avoidance and illegal tax evasion, including examples and case studies.International Aspects of Tax Planning: Discussion of tax planning issues in a global context, including double taxation, tax havens and international anti-avoidance laws.Ethical and Legal Framework for Tax Planning: Analysis of the ethical and legal aspects of tax planning, including professional and social responsibility in the context of tax decisions.Economic and Social Impact Analysis: Considering the impact of tax strategies on the economy, social policy and tax fairness.Latest Trends and Changes in Tax Law: An overview of current trends, changes in legislation and their potential implications for tax planning.Case Studies and Practical Analysis: Practical case study analyzes and solutions that illustrate the complexities and challenges of tax planning.
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	Tax Avoidance and the Law (Routledge Research in Tax Law) 1st Editionby Selina Keesoony (Author)Publisher : Routledge; 1st edition (May 31, 2022)Language : EnglishHardcover : 246 pagesISBN-10 : 0367472457Tax Avoidance and European Law: Redesigning Sovereignty Through Multilateral Regulation (Routledge Research in Tax Law) 1st Edition, Kindle Editionby Mihaela Tofan (Author) ASIN : B0B2373FHQPublisher : Routledge; 1st edition (June 7, 2022)Publication date : June 7, 2022
	Supplementary literature	The Book on Advanced Tax Strategies: Cracking the Code for Savvy Real Estate Investors (Tax Strategies, 2) Paperback March 5, 2020by Amanda Han (Author), Matthew MacFarland (Author)Publisher : BiggerPockets (March 5, 2020)Language : EnglishPaperback : 223 pages
	eResources addresses	

Example issues/ example questions/ tasks being completed	Topics to be discussed:Comparing tax systems across countries: How do differences in tax systems affect international tax planning strategies?Analysis of cases of tax evasion by large corporations: What are the legal and social consequences of such actions?Ethics in tax planning: Where is the line between ethical tax planning and unethical tax avoidance?Discussion Questions:Are there situations where tax avoidance is justified?What are the long-term effects of aggressive tax avoidance strategies on the economy?How do changes in international law affect the tax planning strategies of multinational companies?Tasks carried out:Case Study Analysis: Students analyze a specific case of a company using advanced tax avoidance techniques and evaluate the legality, ethics and economic consequences of their actions.Development of a Tax Strategy: Creation of a tax planning strategy for a fictitious company, taking into account applicable regulations and ethical principles.Debate: Organize a debate on "Should governments tighten rules on tax avoidance by multinational corporations?"Projects and Exercises:Tax negotiation simulation: Simulation of conversations between a tax advisor and a client about strategies for minimizing tax burdens.Presentation preparation: Development and presentation on the impact of international tax agreements on global tax planning.Problem Solving: Tasks involving solving complex tax problems that require the application of theoretical knowledge and practical skills.
Work placement	Not applicable