

Subject card

Subject name and code	International Taxation of Digital Economy, PG_00073326						
Field of study	International Financial Law						
Date of commencement of studies	October 2024	Academic year of realisation of subject			2024/2025		
Education level	postgraduate 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			2.0		
Learning profile	academic	Assessment form					
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	20.0	0.0	0.0	0.0	0.0	20
	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	20		2.0		20.0	42
Subject objectives	Providing students with a comprehensive understanding of the rules, regulations and challenges associated with taxing the digital economy at an international level.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[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.	Understanding the Role and Influence of International Organizations: Knowledge of the role of international organizations in shaping tax policy for the digital economy.	[SK4] 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.	Preparation for Professional Practice: Preparing students for professional practice in the field of international taxation, with particular emphasis on the challenges and opportunities of the digital economy.	[SK4] test/exam - oral or written [SK5] 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.	Analysis of the Impact of Digitalization on Tax Systems: Acquiring the ability to analyze how digitalization affects traditional tax systems and what are the proposals for adapting them.	[SK4] test/exam - oral or written [SK5] 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.	Understanding of the International Tax Framework for the Digital Economy: Students will have a solid understanding of international tax rules relating to the digital economy, including OECD and European Union principles and guidelines.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
	[IFLMU2_U01] Graduates have the ability to analyze, interpret and apply international and domestic financial law.	Assessing the Tax Strategies of Digital Companies: The ability to assess the tax strategies used by international digital companies and understand their legal and financial implications.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
	[IFLMU2_W01] Graduates acquire the skills to analyze and interpret a variety of financial transactions, including derivatives, securities and other financial products.	Assessing the Tax Strategies of Digital Companies: The ability to assess the tax strategies used by international digital companies and understand their legal and financial implications.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
[IFLMU2_U02] Students acquire the ability to identify, analyze and solve complex legal problems in the context of the international financial environment.	Critical Analysis and Assessment of Tax Regulations: Develop the ability to critically analyze and evaluate current and proposed tax regulations in the context of the digital economy.	[SU4] test/exam - oral or written [SU5] implementation of a problem task	
Subject contents	<p>Fundamentals of International Taxation: An introduction to the international taxation system, including the rules and structures that influence the digital economy. Characteristics of the Digital Economy: An analysis of the characteristics of the digital economy, including the ways in which traditional business models are being transformed by digital technologies. Digital Business Taxation Model: An overview of taxation models applicable to digital businesses, including challenges in identifying tax jurisdiction and allocating income. Digital Economy Tax Laws: Detailed coverage of relevant tax laws affecting the digital economy, including OECD and European Union initiatives. International Guidelines and Standards: Presentation of international guidelines and standards on taxation of the digital economy, including BEPS (Base Erosion and Profit Shifting) activities. Legal and Regulatory Issues: Consideration of legal and regulatory issues related to taxation of the digital economy, including case analysis from various jurisdictions. Impact of Digitalization on the Traditional Tax Framework: Discussion on how digitalization affects the existing tax framework and what are the proposed changes. The Future of International Taxation of the Digital Economy: Forecasting future trends and potential changes in international taxation of the digital economy. Case Studies and Practical Analysis: Analysis of practical cases of digital companies and their tax strategies, as well as the challenges they face. Ethical and Social Aspects of Taxing the Digital Economy: Discuss the ethical and social aspects of taxing the digital economy, including the impact on tax equality and social justice.</p>		
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	<p>Taxation in the Digital Economy: New Models in Asia and the Pacific (Routledge Studies in Development Economics) 1st Edition, Kindle Edition by Nella Hendriyetty (Editor), Chris Evans (Editor), Chul Ju Kim (Editor) ASIN : B0B5SBS1HPublisher : Routledge; 1st edition (July 11, 2022) Publication date : July 11, 2022</p> <p>The Challenge of the Digital Economy: Markets, Taxation and Appropriate Economic Models 1st ed. 2016 Edition, Kindle Edition by Francesco Boccia (Editor), Robert Leonardi (Editor) ASIN : B06WD189WNPublisher : Palgrave Macmillan; 1st ed. 2016 edition (February 8, 2017) Publication date : February 8, 2017 Language : English</p>
	Supplementary literature	<p>Tax and the Digital Economy: Challenges and Proposals for Reform (Series on International Taxation Book 69) 1st Edition, Kindle Edition by Werner Haslehner (Author, Editor), Georg Kofler (Editor), Katerina Pantazatou (Editor), Alexander Rust ASIN : B07W4M6NG7 Publisher : Kluwer Law International; 1st edition (May 1, 2019) Publication date : May 1, 2019</p>
	eResources addresses	Adresy na platformie eNauczenie:
Example issues/ example questions/ tasks being completed	<p>Topics to be discussed: Basics of international taxation and its application in the digital economy: How are traditional rules of international taxation adapted to the specifics of the digital economy? Challenges in taxing digital giants such as Google, Amazon, Facebook and Apple (GAFA): What are the current and proposed methods of taxing these entities internationally? Rules for allocating income and determining the place of taxation in the digital economy: How to determine the place of taxation of income generated by digital activities? Discussion Questions: Are the current tax systems adequate to tax the digital economy? What are the potential consequences of introducing the so-called 'digital tax' for international companies and the global economy? How can different jurisdictions work together to effectively tax the digital economy? Tasks carried out: Case Study Analysis: Conduct a case study analysis of a specific digital enterprise's tax strategy and evaluate its effectiveness. Development of Tax Policy Proposals: Participants may be asked to develop tax policy proposals for the digital economy, taking into account international aspects. International negotiation simulation: Participants can participate in a simulation of international negotiations regarding tax agreements for the digital economy.</p>	
Work placement	Not applicable	

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