University of Gdańsk

Subject card

Subject name and code	Seminar Series: Emerging Issues in International Tax Law, PG_00073329						
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	5.0			
Learning profile	academic		Assessment form	credit			
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	0.0	45.0	0.0	0.0	0.0	45
	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	45		2.0	45.0	92	
Subject objectives	Understanding Current Trends and Developments in International Tax Law: Provide students with an in-depth understanding of the latest trends, developments and challenges in the field of international tax law.Analysis of the Impact of Globalization on Tax Law: Explore how globalization and constant changes in the global economy affect the principles and practices of international tax law.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[IFLMU2_W01] Graduates acquire the skills to analyze and interpret a variety of financial transactions, including derivatives, securities and other financial products.	Ability to Practical Application of Knowledge: Acquiring practical skills in applying theoretical knowledge to analyze and solve specific problems related to international tax law.	[SW4] test/exam - oral or written [SW5] 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.	Preparation for Professional Practice: Preparing participants to operate effectively in a dynamic legal environment related to international tax issues.	[SK4] test/exam - oral or written [SK5] implementation of a problem task
[IFLMU2_U01] Graduates have the ability to analyze, interpret and apply international and domestic financial law.	Development of Critical Analysis Skills: Acquire critical thinking and analysis skills in the context of developing issues in international tax law.	[SU4] test/exam - oral or written [SU5] 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.	BEPS Challenge Assessment: Understand the Base Erosion and Profit Shifting (BEPS) issue and be able to assess the effectiveness of international initiatives to address it.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
[IFLMU2_U04] Students have the ability to negotiate, prepare and analyze financial contracts, including loan, investment and insurance contracts.	Analysis of the Effects of Globalization and Digitalization: Acquiring the ability to analyze the impact of globalization and digitalization on international tax law, including the principles of taxation of e-commerce and the digital economy.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
[IFLMU2_W04] Students learn key aspects of consumer protection in financial markets and ethical principles and corporate responsibility in the financial industry.	Understanding New Trends in International Tax Law: Students will be able to identify and analyze recent trends and developments in international tax law.	[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.	Interdisciplinary Understanding of Tax Issues: Gain an interdisciplinary perspective on international tax law, combining elements of economics, law and politics.	[SU4] test/exam - oral or written [SU5] implementation of a problem task

Subject contents

New Trends in International Tax Law: Discuss the latest changes in tax regulations, case law and practices around the world.The Impact of Globalization on Tax Law: Analysis of how economic globalization affects tax law, including the principles of taxation of international corporations.Digitization of the Economy and Tax Law: Considering the impact of digitization, including e-commerce and the digital economy, on international tax systems.Base Erosion and Profit Shifting (BEPS): A detailed discussion of the OECD's BEPS initiatives, including their impacts and challenges.International Anti-Tax Avoidance: An analysis of international strategies and tools to combat aggressive tax planning and tax avoidance.Taxation of the Digital Economy: Discussion of the challenges and proposed solutions for the taxation of digital companies such as GAFA (Google, Amazon, Facebook, Apple).International Tax Treaties and Their Changes: An overview of recent changes to international tax treaties and their impact on tax practices.Cross-Border Tax Reporting Mechanisms: Discussion of tax reporting in a cross-border context, including country-by-country reporting.Ethical and Social Aspects of Tax Law: Considering the ethical and social consequences of tax practices, including their impact on tax fairness and inequality.Interdisciplinary Approach to Tax Law: Integration of knowledge from economics, law and politics in the context of international tax law.

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	Critical Issues in Taxation and Development (CESifo Seminar)by Clemens Fuest (Editor, Contributor), Professor of Economics and Rice Scholar Baker Institute for Public Policy Rice University George R Zodrow (Editor), George R Zodrow (Contributor), Michael Keen (Contributor), Timothy J Goodspeed (Contributor), Jorge Martinez-Vazquez (Contributor), Li Zhang (Contributor), Giorgia Maffini (Contributor), Nadine Riedel (Contributor), Johannes Stroebel (Contributor), Arthur Van Benthem (Contributor), Boryana Madzharova (Contributor), Shafik Hebous (Contributor), Mirco Tonin (Contributor), Christian Lessmann (Contributor), Gunther Markwardt (Contributor), Paola Profeta (Contributor), Riccardo Puglisi (Contributor), Simona Scabrosetti (Contributor)Publisher : MIT Press (April 12, 2013)Language : EnglishHardcover : 243 pagesCurrent Issues and Empirical Studies in Public Finance 1st Edition, Kindle Editionby Burçin Bozdoğanoğlu (Editor), Adnan Gercek (Editor) ASIN : B0B8WJ18GMPublisher : Peter Lang GmbH, Internationaler Verlag der Wissenschaften; 1st edition (August 5, 2022)Publication date : August 5, 2022
	Supplementary literature	Tax Treaties and Developing Countries (Series on International Taxation, 44)by Veronika Daurer (Author)Publisher : Wolters Kluwer Law & Business (December 9, 2013)Language : EnglishHardcover : 368 pages
	eResources addresses	
Example issues/ example questions/ tasks being completed	Topics to be discussed:Analysis of OECD's Latest BEPS Initiatives: What are the latest OECD BEPS developments and guidelines and how do they impact international tax practices?The Impact of Digitization on Tax Law: How does the digitization of the economy change the rules of international taxation and what challenges does it pose to legislators?The Future of the Taxation of Multinational Corporations: What directions of development may the regulations on the taxation of multinational corporations take in the context of increasing globalization?Discussion Questions:Is international tax law flexible enough to keep up with the rapid changes in the digital economy?What are the potential implications of a global minimum tax for multinational companies?How can international tax regulations affect smaller countries and developing economies?	
Work placement	Not applicable	

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