Subject card

Subject name and code	Workshops: Practical Application of International Tax Law , PG_00073330						
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	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	0.0	60.0	0.0	0.0	0.0	60
	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	60		2.0	60.0		122
Subject objectives	Enabling participants to apply theoretical knowledge of international tax law in practical scenarios and case studies.						

Learning outcomes	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[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.</td><td>Application of International Tax Law in Practice: Participants will be able to practically apply the provisions of international tax law in various business and legal scenarios.</td><td>[SW4] test/exam - oral or written [SW5] implementation of a problem task</td></tr><tr><td>[IFLMU2_W03] Graduates understand the rules and regulations relating to banking activities, corporate financing, and supervision and enforcement of law in financial markets.</td><td>Analyzing and Solving Complex Tax Problems: Acquiring the ability to analyze and effectively solve complex tax issues from an international perspective.</td><td>[SW4] test/exam - oral or written [SW5] implementation of a problem task</td></tr><tr><td>[IFLMU2_U01] Graduates are able to develop effective tax and financial strategies that comply with applicable regulations and optimize financial benefits.</td><td>Understanding and Application of International Tax Agreements: Acquiring knowledge and skills in applying international tax agreements and bilateral conventions.</td><td>[SU4] test/exam - oral or written [SU5] implementation of a problem task</td></tr><tr><td>[IFLMU2_U01] Graduates have the ability to analyze, interpret and apply international and domestic financial law.</td><td>Practical Application of Transfer Pricing and BEPS Principles: Ability to apply transfer pricing principles and anti-base erosion and profit shifting (BEPS) strategies in real business situations.</td><td>[SU4] test/exam - oral or written [SU5] implementation of a problem task</td></tr><tr><td>[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.</td><td>Preparation for Professional Legal Practice: Equipping participants with the knowledge and skills needed for effective practice in the field of international tax law.</td><td>[SK4] test/exam - oral or written [SK5] implementation of a problem task</td></tr><tr><td>[IFLMU2_W01] Graduates acquire the skills to analyze and interpret a variety of financial transactions, including derivatives, securities and other financial products.</td><td>Understanding the Impact of Globalization on Tax Law: Awareness of how globalization and economic development affect international tax practices and regulations.</td><td>[SW4] test/exam - oral or written</td></tr></table>
Subject contents	Principles of International Tax Law: An introduction to the key principles and structures of international tax law, including basic treaties and conventions.Tax Treaty Analysis: Detailed analysis of bilateral and multilateral tax treaties, understanding their structure and application in practice.Practical Application of Transfer Pricing: Exercises on the practical application of transfer pricing principles, including methodology and documentation.Solving BEPS Problems: A practical approach to Base Erosion and Profit Shifting (BEPS), including analysis of OECD guidelines and their application.Simulations and Case Studies: Realistic simulations and case study analyzes of international tax issues such as tax dispute resolution and tax planning.The Impact of Digitalization on Tax Law: Discuss how the development of the digital economy and e-commerce affects international tax law and practice.Tax Negotiations and Advisory: Workshops on negotiation and advisory strategies in the context of international tax matters.Reporting and Tax Compliance: Practical classes on international tax reporting, compliance and due diligence.Ethical and Social Aspects of Tax Law: Discussion of the ethical and social implications of international tax strategies.Current Challenges and Trends in International Tax Law: Analysis of the latest trends, challenges and developments in international tax law.
Prerequisites and co-requisites	n/a
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>case study</td><td>51.0%</td><td>40.0%</td></tr><tr><td>test</td><td>51.0%</td><td>60.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>International Taxation in a Nutshell (Nutshells) 13th Editionby Mindy Herzfeld (Author)Publisher : West Academic Publishing; 13th edition (January 18, 2023)Language : EnglishPaperback : 706 pagesInternational Taxation (Concepts and Insights) 5th Editionby Bret Wells (Author)Publisher : Foundation Press; 5th edition (August 2, 2022)Language : EnglishPaperback : 492 pagesISBN-10 : 1636597742</td></tr><tr><td>Supplementary literature</td><td>Advanced Introduction to International Tax Law: Second Edition (Elgar Advanced Introductions series) 2nd Editionby Reuven S. Avi-Yonah (Author)Publisher : Edward Elgar Publishing; 2nd edition (April 26, 2019)Language : EnglishPaperback : 192 pages</td></tr><tr><td>eResources addresses</td><td></td></tr></table>
Example issues/ example questions/ tasks being completed	Topics to be discussed:Considering Changes to Tax Treaties and Their Impact: What are the latest changes to international tax treaties and how do they affect companies' international tax strategies?Transfer Pricing Challenge Analysis: What are the main challenges in transfer pricing across jurisdictions?Strategies to Counter BEPS: What are effective strategies to counter base erosion and profit shifting?
Work placement	Not applicable