

COURSE DESCRIPTION

University: Comenius University in Bratislava	
Faculty: Faculty of Law	
Course ID: PraF.KFP/ENm17-3130/17	Course title: International Taxation
Educational activities: Type of activities: lecture / seminar Number of hours: per week: 1 / 2 per level/semester: 14 / 28 Form of the course:	
Number of credits: 3	
Recommended semester:	
Educational level:	
Prerequisites:	
Course requirements: Continuous grading: solving of practical cases - 20 % points, analysis of a double tax treaty - 10 % points, analysis of a court decision - 10 % points, preparation of an advice to client / analysis of a practical case - 10 % points Final grading: preparation of final complex essay - 25% points, solving of practical case 25% points Classification: A/1 = 91 – 100 %; B/1,5 = 81 – 90 %; C/2 = 73 – 80 %; D/2,5 = 66 – 72 %; E/3 = 61 – 65 %; FX = 0 – 60 % The student may use all available sources of legal information, non-commented texts of statutes, commentaries, case-law, scholastic texts and information systems.	
Learning outcomes: Graduate of the course will obtain overview of the problems connected with international taxation and of basic legal sources of international tax law. Student will understand the structure of double tax treaties and will obtain proper approach to their analysis and application. The student will obtain knowledge of taxation of different types of income and will learn how to properly apply relevant provisions of double tax treaties on practical cases. In addition, student will obtain knowledge of tax planning and of legal barriers to aggressive tax planning. He will learn to differentiate between tax planning, aggressive tax planning and tax evasion. He will get an overview of problems connected with fight against tax evasion and of basic principles present in the international tax law.	
Class syllabus: 1. Introductory seminar (repetition of basics of tax law, types of taxes, interaction between accounting and tax law) 2. Principles of international taxation (in respect to direct and indirect taxes) 3. Introduction to double tax treaties (structure, material and personal coverage, definitions, rules of distribution of tax jurisdiction) 4. Different approaches to drafting double tax treaties (OECD Model, UN Model, national models) 5. Solving case studies – residency, double residency, application of treaties to personal companies 6. Solving case studies – taxation of profits of businesses (permanent establishment, attribution of income to PE, prevention of double taxation) 7. Solving case studies – taxation of income from real property, transfer of real property, transfer of shares in a company owning real property	

8. Solving case studies – taxation of international transport, transfer of assets comprising planes and ships 9. Solving case studies – taxation of investment income 10. Solving case studies – taxation of personal income 11. Problem of non-discrimination 12. Fight against tax evasion – exchange of information 13. Fight against tax evasion – administrative assistance in collection of taxes 14. Introduction to tax planning and barriers – rules against aggressive tax planning
Recommended literature: The Principles of International Tax Planning by Roy Sanders (Author), Miles Dean (Author), Richard Williams (Author) and Diana van der Merwe (Author) Basic International Taxation by Roy Rohatgi (Author) Commentaries to OECD Model Tax Convention (OECD) Commentaries to UN Model Tax Convention (UN)
Languages necessary to complete the course: English
Notes:
Past grade distribution Total number of evaluated students: 0
Hodnotenie predmetu sa zobrazí až v prípade zaradenia predmetu do nejakého študijného plánu.
Lecturers:
Last change: 05.02.2018
Approved by: