

COURSE DESCRIPTION

University: Comenius University in Bratislava	
Faculty: Faculty of Law	
Course ID: PraF.KFP/ENm17-3129/17	Course title: International Taxation and incomes of public budgets
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: preparation of 4 partial analysis (economic analysis, double tax treaty + commentary; court decision; scientific article) (75%) Final grading: solving practical case (25%) 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 will get an overview of international taxation, its importance for public budgets and of relevant sources of law. Student will be able to orient in the structure of double tax treaties and will be able to apply them to practical situations. He will differentiate between types of income from the perspective of approach of states to their taxation and to elimination of double taxation in tax treaties. Student will have knowledge of means standardly used by states to prevent tax evasion and will have knowledge of recent initiatives.	
Class syllabus: 1. Introduction – importance of income taxes for public budgets 2. International aspect to income tax 3. Basic accounting principles and their connection to tax law 4. Basic principles of taxation in direct and indirect taxes 5. Double taxation as barrier to trade 6. Introduction to double tax treaties 7. Model double tax treaties 8. Methods of elimination of double taxation (residency, profits of businesses, profits from transfer of property, interest, royalties, dividends) 9. Abuse of law, anti-abuse rules 10. International cooperation (exchange of information, tax rulings) 11. Transfer pricing 12. Methods of transfer pricing 13. Aggressive tax planning	

14. Criminal law implications of aggressive tax planning
Recommended literature: Miller, A. – Oats, L. Principles of international taxation 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: