

6.8 Module 8: International Tax Law

6.8.1 Headline Information about the Module

Module title	International Tax Law
Module NFQ level (only if an NFQ level can be demonstrated)	Level 9
Module number/reference	MIBL-ITL
Parent programme(s) the plural arises if there are embedded programmes to be validated.	LLM International Commercial Law
Stage of parent programme	1
Semester (semester1/semester2 if applicable)	2 (elective)
Module credit units (FET/HET/ECTS)	ECTS
Module credit number of units	10
List the teaching and learning modes	Full-time, part-time
Entry requirements (statement of knowledge, skill and competence)	Learners should normally hold an approved honours degree in business, law or related discipline or equivalent qualification from an approved tertiary/or professional institution.
Pre-requisite module titles	Not Applicable
Co-requisite module titles	Not Applicable
Is this a capstone module? (Yes or No)	No
Specification of the qualifications (academic, pedagogical and professional/occupational) and experience required of staff (staff includes workplace personnel who are responsible for learners such as apprentices, trainees and learners in clinical placements)	Lecturers qualified to at least a level 9 legal qualification, preferably with a third level teaching qualification (e.g. Certificate in Training and Education).
Maximum number of learners per centre (or instance of the module)	60
Duration of the module	12 weeks
Average (over the duration of the module) of the contact hours per week (see * below)	2.5
Module-specific physical resources and support required per centre (or instance of the module)	Normal lecture room with internet access and good-quality audio-visual equipment.

Analysis of required learning effort		
Effort while in contact with staff	Minimum ratio teacher / learner	Hours
Classroom and demonstrations	1:60	30
Monitoring and small-group teaching		
Other		
Independent Learning		
Directed e-learning (hours)		
Independent Learning (hours)		220
Other hours (group project)		
Work-based learning hours of learning effort		
Total Effort (hours)		250

Allocation of marks (within the module)					
	Continuous assessment	Supervised project	Proctored practical examination	Proctored written examination	Total
Percentage contribution	50			50	100%

6.8.2 Module aims and objectives

This module focuses on an analysis of principal features of the international tax law system, from the perspective of Irish and EU law. The module looks generally at the main theories, concepts and principles of international tax law and then more particularly at the main substantive areas of the subject such as public international law and taxation, the OECD Model Income Tax Convention and EU law as it affects member states' tax systems. Thereafter, the module examines important issues such as the different approaches to corporate income taxation, tackling international tax avoidance, international tax law as it applies to developing countries, and the issues in modifying established international tax rules to regulate e-commerce activity.

Specifically, the module aims to provide learners with a critical awareness of the established fundamental principles of international tax law, with an introduction to the Irish legal framework for international taxation. It takes a central focus on the taxation of Irish tax residents on foreign source income and non-Irish tax residents on Irish source income. The module will also present an overview of public international law as it affects the allocation of jurisdiction to tax between nations. Learners will develop an understanding of the significance and function of the OECD Model Income Tax Convention on the international tax system and the tax treaty networks of OECD countries, while also being equipped with the capacity to determine the application of core provisions of tax treaties in realistic international commercial scenarios.

The module fosters an appreciation of the substantial jurisprudence of the Court of Justice of the European Union on the application of the fundamental freedoms of movement to the tax systems of EU member states. It helps learners develop a critical comprehension of key issues in international taxation, being the approaches to cross-border tax avoidance, the issues in adapting tax treaties to address the requirements of developing countries, and the recent challenges posed by e-commerce to the traditional elements of the international tax system.

6.8.3 Minimum intended module learning outcomes

On successful completion of this module, learners are able to:

- (i) demonstrate integrated knowledge and critical understanding of international tax law
- (ii) critically analyse the main principles governing jurisdiction to tax
- (iii) apply advanced research techniques to investigate and evaluate normative and legal principles, policy considerations, and rules of various sources of international tax law, in the context of relevant commercial transactions
- (iv) present complex and disparate sources of research and data in the field of international tax law and express same with clarity and coherency
- (v) apply advanced skill and judgment in assessing the effects of the interaction of domestic and international legal tax codes.

6.8.4 Rationale for inclusion of the module in the programme and its contribution to the overall MIPLOs

International tax law plays an integral part in the operation of many global corporations. This module will develop the learner's ability to apply specialised knowledge and skills in the area of international taxation and exercise specialised and ethical judgment in the analysis of international commercial transactions.

6.8.5 Information provided to learners about the module

Learners receive the following resources and materials in advance of commencement:

- module descriptor
- module learning outcomes
- assignment and presentation briefs
- assessment strategy
- reading materials
- class notes (on a weekly basis)

Additionally, this material will be made available through Moodle, the college VLE, along with other relevant resources and activities.

6.8.6 Module content, organisation and structure

International tax law is taught and assessed over one academic semester. The module is delivered over 12 lecture sessions of 2.5 hours duration. The module curriculum contains the following:

- introduction to international taxation
- Irish legal framework for international taxation
- public international law and taxation
- OECD model income tax convention part I
- OECD model income tax convention part II
- European community law and member states' tax systems
- comparative income taxation
- regulation of cross-border tax avoidance
- international tax law and developing economies
- taxation of e-commerce
- case studies
- reinforcement of key themes

6.8.7 Module teaching and learning (including formative assessment) strategy

The module is delivered by means of structured and participative style lectures. The learners are assigned reading the week previous to each class, and some learners are asked to lead the discussion of the material.

The lecturer regularly encourages small group formation to discuss nascent research questions and appropriate methodology strategies.

Formative assessment is provided in the form of interactive exercises such as directed class discussions, debate and group exercises with reference to the module curricular and current affairs in the field at the time of instruction.

6.8.8 Work-based learning and practice-placement

There is no practice-placement element within this module.

6.8.9 E-learning

Moodle, the college VLE, is used to disseminate notes, advice, and online resources to support the learners. The learners are also given access to Lynda.com as a resource for reference.

6.8.10 Module physical resource requirements

Normal lecture room with internet access and good-quality audio-visual equipment. All learners have access to an extensive range of 'actual' and 'remote access' library resources. The library monitors and updates its resources on an ongoing basis, in line with the college's Library Acquisition Policy.

6.8.11 Reading lists and other information resources

Primary Reading

Oats, L. et al. (2017) Principles of International Taxation. 6th ed. Bloomsbury, London

Secondary Reading

Ault, H.J. & Arnold, B.J. (2015) Comparative Income Taxation. 3rd ed. Kluwer Law International, The Hague

Harris, P.A. & Oliver, D. (2010) International Commercial Tax. Cambridge University Press, Cambridge
Infanti, A. et al. (2009) Critical Tax Theory: An Introduction. 1st ed. Cambridge University Press, Cambridge

Reimer, E. Rust A. (2015) Klaus Vogel on Double Taxation Conventions. 4th ed. Kluwer Law International, The Hague

Sornarajah, M. (2017) The International Law on Foreign Investment. 4th ed. Cambridge University Press, Cambridge

Wattel, P.J. (2018) European Tax Law. 7th ed. Kluwer Law International, The Hague.

6.8.12 Specifications for module staffing requirements

Lecturers qualified to at least a level 9 legal qualification, preferably with a third level teaching qualification (e.g. Certificate in Training and Education).

6.8.13 Module summative assessment strategy

A continuous assessment (50%) completed during semester will assess learners' comprehension of key issues in international taxation such as approaches to cross-border tax avoidance, issues in adapting tax treaties and the recent challenges posed by e-commerce to the traditional elements of the international tax system. A final summative end of semester examination (50%) will consist of both essay and problem-style questions.

The assessed work breakdown can be seen in the table below.

No.	Description	MIMLOs	Weighting
1	Individual essay	(iii), (iv)	50%
2	Closed book examination	(i), (iii), (v)	50%

6.8.14 Sample assessment materials

Please see Sample Assessment Handbook.