

## Module L5: International Tax Law

<b>Stage</b>		2					
<b>Semester</b>		2					
<b>Module Title</b>		International Tax Law					
<b>Module Number/Reference</b>		ITXL					
<b>Module Status</b>		Elective					
<b>Module ECTS credit</b>		10					
<b>Module NFQ level (only if applicable)</b>		9					
<b>Pre-requisite Module Titles</b>		N/A					
<b>Co-requisite Module Titles</b>		N/A					
<b>Is this a capstone module? (Yes or No)</b>		No					
<b>List of Module Teaching Personnel</b>		Dr Cian Carroll					
<b>Contact Hours</b>				<b>Non-contact Hours</b>			<b>Total Effort (Hours)</b>
<b>Lecture</b>	<b>Practical</b>	<b>Tutorial</b>	<b>Seminar</b>	<b>Assignment</b>	<b>Placement</b>	<b>Independent work</b>	
36						164	200
<b>Allocation of Marks (Within the Module)</b>							
	<b>Continuous Assessment</b>	<b>Project</b>	<b>Practical</b>	<b>Final Exam</b>	<b>Total is always 100%</b>		
<b>Percentage contribution</b>		30%		70%	<b>100%</b>		

### Intended Module Learning Outcomes

On successful completion of this module, the learner will be able to:

1. Critically analyse and evaluate in-depth international tax law and the philosophical, political and economic structures underpinning it
2. 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
3. Demonstrate theoretical knowledge and critical thinking in analysis of the main principles governing jurisdiction to tax
4. Demonstrate critical knowledge and understanding of International Tax Law and show an integrated and critical appreciation of various aspects of the subject in the completion of advanced examinations and dissertation
5. Distil complex and disparate sources of data in the field of international tax law and express it with clarity and coherency
6. Apply advanced skill and judgment in assessing the effects of the interaction of domestic and international legal tax codes
7. Manage and participate constructively in complex team environments through the completion of group work.

## Module Objectives

This module will focus on an analysis of principal features of the international tax law system, from the perspective of Irish and EU law. The course 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 principally public international law and taxation, the OECD Model Income Tax Convention and EC law as it affects member states' tax systems. Thereafter the course 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.

## Module Aims (To provide learners with):

- a critical awareness of the established fundamental principles of international tax law
- an introduction to the Irish legal framework for international taxation as a general model with a central focus on the taxation of Irish tax residents on foreign source income and non-Irish tax residents on Irish source income
- an overview of public international law as it affects the allocation of jurisdiction to tax between nations
- 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
- a capacity to determine the application of core provisions of tax treaties in realistic international commercial scenarios
- an appreciation of the substantial jurisprudence of the European Court of Justice on the application of the fundamental freedoms of movement to the tax systems of EC member states
- an analysis 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.

## Module Curriculum

- Week 1: Introduction to International Taxation
- Week 2: Irish legal framework for international taxation
- Week 3: Public international law and taxation
- Week 4: OECD Model Income Tax Convention Part I
- Week 5: OECD Model Income Tax Convention Part II
- Week 6: European Community Law and member states' tax systems
- Week 7: Comparative Income Taxation
- Week 8: Regulation of cross-border tax avoidance
- Week 9: International tax law and developing countries
- Week 10: Taxation of e-commerce
- Week 11: Case Studies
- Week 12: Reinforcement of Key Themes

## **Reading lists and other learning materials**

Ault, 2001. *Comparative Income Taxation*, Kluwer Law International  
Arnold and McIntyre, 2002, *International Tax Primer*, Kluwer  
Baker, *Double Taxation Agreements and International Tax Law*, Sweet and Maxwell (looseleaf)  
De Burca. & Scott, 2003. *The EU and the WTO: Legal and Constitutional Issues* New ed., Hart Publishing  
Haccius, 1995. *Ireland in International Tax Planning*, IBFD Publications  
Harris, 1996. *Corporate/Shareholder Income Taxation*, IBFD Publications  
Harris and Oliver, 2010, *International Commercial Tax*, CUP  
OECD, 2013, OECD International Tax Convention on Income and Capital.  
Ogley, 2007, *Principles of International Tax*, Interfisc  
Terra and Wattel, 2012. *European Tax Law*, Kluwer Law International  
Vogel K., 1997. *Double Taxation Conventions*, Kluwer Law International

## **Module Learning Environment**

A learning environment that promotes collaborative learning will be promoted and learners will be encouraged to actively engage in all class discussions and exercises.

## **Module Teaching and Learning Strategy**

The delivery of this module will be facilitated by structured and participative style lectures and tutorials. The module will be presented and supported by relevant case law examples of international tax law. Learners will have the opportunity to discuss these cases within a dynamic environment.

The lecturer will facilitate delivery of a talk from a leader in the field of international taxation.

## **Range of modes of direct contact**

This module will be delivered using weekly learner and group led lectures. Learners learning will be supported by encouraging and facilitating a discovery based co-operative learning environment.

Total contact hours: 36 Hours

## **Range of other learning methods**

Learners guided independent reading and research will be supported by use of Moodle to help prepare learners for their classes in addition to developing autonomous self-directed learners.

Total non-contact hours: 164 Hours

## Module Assessment Strategy

Assessment methods			
Element number	Weighting	Type	Description
1	30%	Project	<p>5,000 words assignment</p> <p>Here, learners as part of a team will present on their topic to the class. The class will then provide peer review feedback.</p> <p>Learners will critically assess concepts such as the importance of fairness relative to economic efficiency, and as such will show an integrated and critical appreciation of various aspects of the international tax law. Learners are encouraged to assess the impact of such tax policies on global business practices.</p>
2	70%	Exam	<p>Closed book examination: a 3 hour exam which covers the breadth of the course and requires learners to answer 3 questions out of 6, testing their ability to apply knowledge learned throughout the module.</p>

<b>Assessment Strategy</b>		
<b>Module Learning Outcome</b>	<b>Element 1</b>	<b>Element 2</b>
1. Critically analyse and evaluate in-depth international tax law and the philosophical, political and economic structures underpinning it	✓	✓
2. 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	✓	✓
3. Demonstrate theoretical knowledge and critical thinking in analysis of the main principles governing jurisdiction to tax	✓	✓
4. Demonstrate critical knowledge and understanding of International Tax Law and show an integrated and critical appreciation of various aspects of the subject in the completion of advanced examinations and dissertation	✓	✓
5. Distil complex and disparate sources of data in the field of international tax law and express it with clarity and coherency	✓	
6. Apply advanced skill and judgment in assessing the effects of the interaction of domestic and international legal tax codes	✓	✓
7. Manage and participate constructively in complex team environments through the completion of group work.	✓	

Please see **Annex 2** for **Copy Legacy Examinations**.

Please see **Annex 9** for **Sample Assignment and Examination Marking Criteria**.