

## 6.9 Module 9 International Tax Law

### 6.9.1 Headline information about the module

<b>Module title</b>	International Tax Law
<b>Module NFQ level (only if an NFQ level can be demonstrated)</b>	9
<b>Module number/reference</b>	PGDAFM -ITL
<b>Parent programme(s) the plural arises if there are embedded programmes to be validated.</b>	MSc in Accounting and Finance Management
<b>Stage of parent programme</b>	1
<b>Semester (semester1/semester2 if applicable)</b>	2
<b>Module credit units (FET/HET/ECTS)</b>	ECTS
<b>Module credit number of units</b>	10
<b>List the teaching and learning modes</b>	Full time, part time
<b>Entry requirements (statement of knowledge, skill and competence)</b>	Learners must hold an honours degree of at least a H22 standard in an accounting/finance related field or equivalent qualification from an approved tertiary or professional institution.
<b>Pre-requisite module titles</b>	Not applicable
<b>Co-requisite module titles</b>	Not applicable
<b>Is this a capstone module? (Yes or No)</b>	No
<b>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)</b>	Qualified to at least master's level in accounting, finance or business equivalent preferably with a professional accounting / finance qualification and a third level teaching qualification (e.g. Certificate in Training and Education).
<b>Maximum number of learners per centre (or instance of the module)</b>	60
<b>Duration of the module</b>	12 weeks
<b>Average (over the duration of the module) of the contact hours per week</b>	6
<b>Module-specific physical resources and support required per centre (or instance of the module)</b>	Normal lecture room with internet access and good-quality audio-visual equipment.

Analysis of required learning effort										
Effort while in contact with staff										
Classroom and demonstrations		Mentoring and small-group tutoring		Other (specify)		Directed e-learning (hours)	Independent learning (hours)	Other hours (specify)	Work-based learning hours of learning effort	Total effort (hours)
Hours	Minimum ratio teacher/learner	Hours	Minimum ratio teacher/learner	Hours	Minimum ratio teacher/learner					
60	1:60	12	1:20				178			250
Allocation of marks (within the module)										
				Continuous assessment	Supervised project	Proctored practical examination	Proctored written examination	Total		
Percentage contribution				50%			50%	100%		

## 6.9.2 Module aims and objectives

This module analyses the 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 EC 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.

The module aims to provide learners with a critical awareness of the established fundamental principles of International Tax Law. It also uses 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 residents on Irish source income.

The module provides an overview of Public International Law as it effects the allocation of jurisdiction to tax between nations. It also provides an analysis of key issues in International Taxation such as cross-border tax avoidance, issues in adapting tax treaties to address the requirements of developing countries and the challenges posed by e-commerce to the traditional elements of the International tax system.

### **6.9.3 Minimum intended module learning outcomes**

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

- (i) Critically analyse and evaluate in-depth international tax law and the philosophical, political and economic structures underpinning it.
- (ii) 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.
- (iii) Demonstrate theoretical knowledge and critical thinking in analysis of the main principles governing jurisdiction to tax.
- (iv) 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 examination and project.
- (v) Distil complex and disparate sources of research and data in the field of international tax law and express them with clarity and coherency.
- (vi) Apply advanced skill and judgment in assessing the effects of the interaction of domestic and international legal tax codes.

### **6.9.4 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 corporations. This module develops the learner's ability to apply professional knowledge and skills in the area of international taxation and exercise professional and ethical judgement in the analysis of international commercial transactions.

### **6.9.5 Information provided to learners about the module**

The Programme Handbook contains the module descriptor and assessment details. Extensive use of the VLE, Moodle, provides detailed notes and additional resources. In class, learners are provided with a PowerPoint pack and extensive reading list, incorporating professional and academic sources.

## **6.9.6 Module content, organisation and structure**

### **Introduction to International Taxation**

- Scope of international taxation
- Historical development
- Principles and objectives
- Conceptual and legal sources of international tax law

### **Irish Legal Framework for International Taxation**

- Taxation of residents on foreign source income
- Taxation of non-residents on Irish-source income
- Double taxation relief mechanisms under Irish domestic law
- Tax relief for corporate groups under domestic law
- Irish bilateral income tax treaties

### **Public International Law and Taxation**

- Normative relevance of public international law to matters of international taxation
- Principles of tax jurisdiction under public international law
- Principles of tax treaty interpretation

### **OECD Model Income Tax Convention**

- Introduction: history, objectives, structure:
  - Taxation on basis of residence and source
  - Classification and assignment of income
  - Irish tax treaties in the context of OECD Model
- Taxation of residents
- Permanent establishment (taxation of non-resident business entities)
- Taxation of business profits
- Taxation of dividends, interest and royalties
- Partnership taxation
- Capital Gains Tax
- Limitations on treaty benefits
- Methods for relief from double taxation
- Mutual agreement procedures for avoidance of double taxation

### **European Union Law and member states' tax systems**

- Allocation of fiscal competence between the EU and member states
- Fundamental freedoms and member states' tax systems:
  - Free movement of persons
  - Freedom of establishment and services
  - Free movement of capital

- Secondary legislation:
  - Merger's Directive
  - Parent and subsidiary Directive
- EU reform

### **Comparative Income Taxation**

- Comparison of the tax regimes of Ireland, UK, USA, Germany, Japan under the following headings:
  - Individual and corporate income taxation
  - Interaction of shareholder and corporate taxation
  - Implications of Brexit

### **Regulation of cross-border tax avoidance**

- Transfer pricing
- Controlled foreign corporations (CFCs)
- General anti-avoidance provisions in common law jurisdictions
- Base Erosion and Profit Shifting (BEPS)

### **International tax law and developing countries**

- UN Model Income Tax Convention
- Differences between UN and OECD Models
- International justice and taxation

### **Taxation of E-commerce**

- Tax treaties issues:
  - Reform of the Permanent Establishment rule
  - OECD reforms on taxation of business profits
- Fundamental reforms

#### **6.9.7 Module teaching and learning (including formative assessment) strategy**

A range of delivery methods are adopted, including lectures, tutorials, case studies, class exercises using a range of professional and academic sources as well as formative group work using online tools and more traditional written assignments. These are designed to engage learners in the module content, and associated competencies that the programme wishes learners to develop over the course of the module.

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

#### **6.9.8 Work-based learning and practice-placement**

There is no work-based learning on practice-placement within this module.

### **6.9.9 E-learning**

E-learning supports are provided via the college's online learning environment, Moodle, including extensive library resources.

### **6.9.10 Module physical resource requirements**

Normal lecture room with internet access and good-quality audio-visual equipment.

### **6.9.11 Reading lists and other information resources**

Ault, H.J. and Arnold, B.J. (2010) *Comparative Income Taxation a Structural Analysis* 3<sup>rd</sup> ed. Kluwer Law International: Alphen aan den Rijn.

Baker, P. (Ed.) (2018) *Double Taxation Conventions and International Tax Law* 3<sup>rd</sup> ed. Sweet & Maxwell: London.

De Búrca, G. and Scott, J. (Ed.'s) (2003) *The EU and the WTO: Legal and Constitutional Issues* 2<sup>nd</sup> ed. Hart Publishing: Oxford.

Haccius, C. (2004) *Ireland in International Tax Planning* 2<sup>nd</sup> ed. IBFD Publications: Amsterdam

Harris, P.A. (1996) *Corporate Shareholder Income Taxation and Allocating Taxing Rights Between Countries: A Comparison of Imputation Systems* IBFD Publications: Amsterdam

OECD (2017) *OECD Model Tax Convention on Income and Capital*. [Online]

Terra, B.J.M. and Wattel, P.J. (2012) *European Tax Law* 5<sup>th</sup> ed. Kluwer Law International: Alphen aan den Rijn.

Van Raad, K. (Ed.) (2010) *Materials on International & EC Tax Law* (3 vols.) International Tax Center: Leiden

Vogel, K., Marin, J. and Engelschalk, M. (2015) *Klaus Vogel on Double Taxation Conventions* 4<sup>th</sup> ed. Kluwer Law International: London.

### **6.9.12 Specifications for module staffing requirements**

Lecturer(s) are qualified to at least master's level in accounting, finance or business equivalent preferably with a professional accounting / finance qualification and a third level teaching qualification (e.g. Certificate in Training and Education).

### 6.9.13 Module summative assessment strategy

The module is assessed via assignment (50%) and exam (50%). Learners are required to critically assess key concepts, and show an integrated and critical appreciation of various aspects of international tax law

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

No	Description	MIMLOs	Weighting
1	3,000 word individual written essay (40%) followed by oral presentation of topic to class (10%), involving group debate and critical feedback.	i, ii, iii, iv, v, vi	50%
2	Closed book exam	i, ii, iii, iv, v, vi	50%

### 6.9.14 Sample assessment materials

Please see Sample Assessment Handbook