

Module 10: International Tax Law

Stage	1						
Semester	2						
Module Title	International Tax Law						
Module Number/Reference	LLM-ITXL						
Module Status (Mandatory/Elective)	Elective for International Commercial Law LL.M. and International Law LL.M.						
Module ECTS credit	10						
Module NFQ level (only if applicable)	9						
Pre-requisite Module Titles	Public International Law, Advanced Legal Research and Writing						
Co-requisite Module Titles	N/A						
Is this a capstone module? (Yes or No)	No						
List of Module Teaching Personnel	Dr Cian Carroll						
Contact Hours				Non-contact Hours			Total Effort (Hours)
Lecture	Practical	Tutorial	Seminar	Assignment	Placement	Independent work	
30						170	200
Allocation of Marks (Within the Module)							
	Continuous Assessment	Project	Practical	Final Exam	Total is always 100%		
Percentage contribution	50			50	100		

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 examination and project
5. Distil complex and disparate sources of research and data in the field of International Tax law and express same 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

Module Objectives

This module focusses 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 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.

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 Court of Justice of the European Union on the application of the fundamental freedoms of movement to the tax systems of EU 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

- Topic 1: Introduction to International Taxation
- Topic 2: Irish legal framework for international taxation
- Topic 3: Public International law and taxation
- Topic 4: OECD Model Income Tax Convention Part I
- Topic 5: OECD Model Income Tax Convention Part II
- Topic 6: European Community Law and Member States' tax systems
- Topic 7: Comparative Income Taxation
- Topic 8: Regulation of Cross-Border Tax Avoidance
- Topic 9: International Tax Law and Developing Economies
- Topic 10: Taxation of E-commerce
- Topic 11: Case Studies
- Topic 12: Reinforcement of Key Themes

Reading lists and other learning materials

Ault, H.J., and Arnold, B.J., *Comparative Income Taxation* (Kluwer Law International, 2004)
Arnold, B.J., and McIntyre, M.J., *International Tax Primer* (Kluwer, 2002)
Baker, P., *Double Taxation Agreements and International Tax Law*, Sweet and Maxwell (looseleaf)
Haccius, C., *Ireland in International Tax Planning* (2nd ed., IBFD Publications, 2004)
Harris, P.A., *Corporate/Shareholder Income Taxation* (IBFD Publications, 1996)
Harris, P.A. and Oliver, D., *International Commercial Tax* (Cambridge University Press, 2010)
OECD, *OECD International Tax Convention on Income and Capital* (2013)
Ogley, A., *Principles of International Tax: A Multinational Perspective* (Interfisc, 1993)
Terra, B.J.M., and Wattel, J., *European Tax Law*, (Kluwer Law International 2012)
Vogel K., *Double Taxation Conventions* (Kluwer Law International, 1997)

Module Learning Environment

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

Module Teaching and Learning Strategy

The delivery of this module is facilitated by structured and participative style lectures. The module is presented and supported by relevant case law examples of International Tax Law. Learners have the opportunity to discuss these cases within a dynamic environment. The lecturer facilitates delivery of a talk from a leading practitioner in the field of International Taxation.

Range of modes of direct contact

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

Total contact hours: 30 Hours

Range of other learning methods

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.

Total non-contact hours: 170 Hours

Module Assessment Strategy

Assessment methods			
Element number	Weighting	Type	Description
1	50	Continuous Assessment	<p>4,000-5,000 word individual written essay</p> <p>Oral presentation of topic to class, involving group debate and critical feedback.</p> <p>Learners critically assess key concepts, and are expected to show an integrated and critical appreciation of various aspects of international tax law.</p> <p>The written assignment is worth 40% while the oral presentation is worth 10%</p>
2	50	Examination	<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>

Assessment Strategy		
Module Learning Outcome	Element 1	Element 2
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 examination and project	✓	✓
5. Distil complex and disparate sources of research and data in the field of International Tax Law and express same with clarity and coherence	✓	
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	✓	

Please see **Annex 2** for Faculty Marking Criteria Guidelines and **Annex 3** for Sample Examinations and Continuous Assessment along with Marking Criteria