

MOR5060 Case Studies of International Tax Law

Extended syllabus Autumn 2023

Course aims/objectives:	The main objective of the subject Case Studies of International Tax Law is to enhance students' theoretical knowledge about international tax law, as well as implement the theoretical knowledge students have acquired from their prior studies on international tax law in practical case studies.
Learning outcomes:	By the end of the course, the student is able to: <ul style="list-style-type: none">- identify the legal acts and norms applicable to specific tax related situations and solve the conflict between such legal acts and norms;- identify tax residency for the purpose of OECD Model Tax Convention;- allocate taxation rights based on the facts in specific case studies, also explain the role of the EU tax law in case studies involving different EU law related aspects;- apply methods for a relief of double taxation and calculate the tax liability based on predefined domestic law data;- describe the main issues the international group of companies face in terms of international taxation, describe the functions and content of tax due diligence relevant in international tax law aspects.
Brief description of the course and topics to be covered:	The subject addresses various case studies in which the various sources and norms of international tax law become relevant. The focus of the case studies is on the double tax treaty law (based on the OECD Model Tax Convention on income and capital taxes) and the EU law on taxation.
Language of the course:	English
ECTS credits:	6 ECTS
Coverage of SDGs and ERS (sustainable development goals, ethics, responsibility and sustainability):	SDG 8 is touched upon in this course. International taxation is about fair division of taxation rights between jurisdictions, that contributes to the fairness in economic growth and competition.
Students:	This is an elective course for students studying on HAJM programme.
Special needs:	Persons with disabilities can participate in this course. Please inform the professor(s) in the beginning of the course of any special instruction, or assessments of this course that may be necessary to enable you to fully participate in this course.
Registration:	Students who would like to take the course should declare the course in the ÖIS (Student Information System) by deadlines set in the academic calendar.
Prerequisite courses and/or knowledge:	-
Prerequisite resources:	MS Office programmes. For free student download see the instructions here

- Professor(s):** Kaido Künnapas, kaido.kunnapas@taltech.ee , kaidokunnapas@gmail.com
- Contacting Professor(s):** Preferred means of contact via e-mail
- Schedule for classes:** Wednesday at 17:45 – 20:30, week 1, 3, 5, 7, 9, 11, 13, 15; SOC-222
- Study process description:** Students participate in seminars where they analyse case studies, provide their answers to the questions supported by full argumentation, and present their solutions during the seminar.
- Course's e-support:** Course materials can be accessed via the e-learning environment Moodle under the course title **MOR5060 Case Studies of International Tax Law** <https://moodle.taltech.ee/course/view.php?id=32358> Students can enrol to the course themselves using the **password: MOR5060**
- Study literature:**
- R. Rothagi. Basic international taxation. Volume 1: Principles of international taxation. – Richmond Law & Tax, 2005 (or newer is available)
 - T. Grauberg. Anti-tax-avoidance Measures and Their Compliance with Community Law. – Juridica International, 2009, XVI.
 - Model Tax Convention on Income and on Capital: Condensed Version 2017. OECD. Online: [oecd.org/tax/treaties/model-tax-convention-on-income-and-on-capital-condensed-version-20745419.htm](http://www.oecd.org/tax/treaties/model-tax-convention-on-income-and-on-capital-condensed-version-20745419.htm)
 - OECD/G20 Base Erosion and Profit Shifting Project. Addressing the Tax Challenges of the Digital Economy. Action 1: 2015. Final Report. Online: http://www.oecd-ilibrary.org/taxation/addressing-the-tax-challenges-of-the-digital-economy-action-1-2015-final-report_9789264241046-en , lk 19-33; 141-149.
 - OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2017. OECD. Online: <https://www.oecd.org/tax/transfer-pricing/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-20769717.htm>
 - Materials in Moodle

ASSESSMENT Examination

Assessment methods	Assessment criteria
Written Exam	<p>Exam consist of a short case study and theoretical tax law questions. Differentiated grading from „5“ to „0“. Correct answers providing analysis on the problem discussed and correct answer to the question posed. Criteria will be applied under the TUT study regulations and evaluation scale implemented therewith:</p> <p>“0” – less than 51% of the answers are correct, student does not understand the main definitions learned and there is a serious flaws in understanding the structure of the international tax law.</p> <p>“1” - most questions of assignment have not been answered or wrong answers are provided, no references to legal acts or soft law regulating international tax law, student uses definitions in the wrong way and/or in the wrong context.</p> <p>“2” – many of the questions are answered wrongly, analysis is minimal, no references to tax law sources.</p> <p>“3” – the answers are partly not correct, but student demonstrates understanding the subject in general. Some definitions are not used correctly, references to the tax law sources are not correct or are not provided in the answers.</p>

Assessment methods	Assessment criteria
	<p>"4" – very good understand of the topic, some minor faults in using definitions and in the analysis, but the answers to the questions and case study are correct. Definitions are used correctly with some minor flaws.</p> <p>"5" - excellent understanding of the topic, no faults in analysis, definitions are used correctly, references to the hard law and soft law are given.</p>

Eligibility for assessment: Participating at least 50% of the classes.

Final grade formation: Written exam 100%

Academic integrity: As a student at TalTech School of Business and Governance, you have an obligation to conduct your academic work with honesty and integrity according to University standards. It is expected that all work that you submit will be your own, and that you have actually done the work that you are submitting. Plagiarism and cheating will not be tolerated. Should you be found to be guilty of such activities, it will be followed with grade "0" for the assignment or the whole course and a notice will be filed to the School's Committee for Handling Violations of Academic Practice and Contemptible Behaviour. Depending on the Committee's proposal, it may lead to Dean issuing a letter of reprimand or in case of repeated or very severe misconduct, exmatriculation from the University.

Detailed schedule and topics

06.09.2023	Overview of international taxation, review of methodology. Discussing tax residency.
20.09.2023	Discussing case studies about permanent establishment and taxation of corporations that create a permanent establishments in other jurisdictions. Materials, including the slides under that week should be read through before the lecture. Case studies included on the slides should be analysed before relevant lecture.
04.10.2023	Discussing case studies about employment taxes and director fees, also division of such tax costs in case of compensated by third parties. Materials, including the slides under that week should be read through before the lecture. Case studies included on the slides should be analysed before relevant lecture.
18.10.2023	Discussing case studies about establishing a company and financing a company. Materials, including the slides under that week should be read through before the lecture. Case studies included on the slides should be analysed before relevant lecture.
01.11.2023	Discussing case studies about IP and royalties taxation. Also intra-group services and tax effects they have are addressed. Materials, including the slides under that week should be read through before the lecture. Case studies included on the slides should be analysed before relevant lecture.
15.11.2023	Discussing case studies about profit distributions, liquidation proceeds and capital reduction. Materials, including the slides under that week should be read through before the lecture. Case studies included on the slides should be analysed before relevant lecture.
29.11.2023	Discussing case studies about exiting from business, liquidating a company and tax treatment of share options provided to the management and employees. Materials, including the slides under that week should be read

13.12.2023

through before the lecture. Case studies included on the slides should be analysed before relevant lecture.

Discussing complex case studies that include more than one of the areas discussed earlier. Materials, including the slides under that week should be read through before the lecture. Case studies included on the slides should be analysed before relevant lecture.