University of Gdańsk

Subject card

Subject name and code	International Tax Treaties , PG_00073313					
Field of study	International Financial Law					
Date of commencement of studies	October 2024		Academic year of realisation of subject		2024/2025	
Education level	Master’s studies		Subject group		Obligatory subject group in the field of study	
Mode of study	full-time studies		Mode of delivery		at the university	
Year of study	1		Language of instruction		English English	
Semester of study	1		ECTS credits		3.0	
Learning profile	academic		Assessment form		exam	
Conducting unit						
Name and surname of lecturer (lecturers)	Subject supervisor					
	Teachers					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	0.0	0.0	0.0	60
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours	Self-study	SUM
	Number of study hours	60		4.0	60.0	124
Subject objectives	The aim of the 'International Tax Treaties' course is to provide students with in-depth knowledge and understanding of international tax conventions that play a key role in regulating cross-border taxes and preventing double taxation. The course aims to equip students with the skills necessary to interpret and apply international tax treaties in the context of global business activities.					

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<tr><td>Learning outcomes</td><td>

Course outcome	Subject outcome	Method of verification
[IFLMU2_U01] Graduates have the ability to analyze, interpret and apply international and domestic financial law.	Students will develop the negotiation and advisory skills necessary to work effectively with international tax treaties, in both governmental and corporate contexts.	[SU4] test/exam - oral or written
[IFLMU2_W03] Graduates understand the rules and regulations relating to banking activities, corporate financing, and supervision and enforcement of law in financial markets.	Graduates will have knowledge of the structure, objectives and application of international tax agreements, including key elements of these agreements, such as methods of avoiding double taxation.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
[IFLMU2_W02] Students gain detailed knowledge of international tax systems, tax treaties, tax planning strategies and methods of avoiding double taxation.	Students will acquire the ability to analyze the impact of international tax agreements on business decisions and strategies of enterprises.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
[IFLMU2_W04] Students learn key aspects of consumer protection in financial markets and ethical principles and corporate responsibility in the financial industry.	Graduates will be able to think critically and analyze complex issues related to international tax treaties, taking into account a variety of economic and legal contexts.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
[IFLMU2_K01] Graduates will be able to communicate and collaborate effectively with people from different cultures and legal systems, which is essential in a global legal and financial environment.	Students will understand the role of international tax cooperation and its impact on the formation and enforcement of tax treaties.	[SK2] presentation/project/paper/report
[IFLMU2_U02] Students acquire the ability to identify, analyze and solve complex legal problems in the context of the international financial environment.	Graduates will be aware of global trends, changes in international law, and initiatives regarding tax avoidance and tax base erosion.	[SU4] test/exam - oral or written

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<tr><td>Subject contents</td><td>1. Introduction to International Tax Agreements (Tax treaties):Basic principles and objectives of international tax agreements.History and development of international tax treaties.2. Structure and Interpretation of Tax Agreements:Standard tax treaty structure (e.g. OECD Model).Methods of interpreting the provisions of tax agreements.3. Rules for Avoiding Double Taxation:Methods of avoiding double taxation: exemption method, credit method.Specific provisions for different types of income (interest, dividends, royalties).4. Limitation of Benefits (LOB):Principles and purposes of the LOB provisions.Practical examples and use cases of LOB.5. Transfer Pricing and Tax Agreements:Transfer pricing rules in the context of international tax treaties.Resolving transfer pricing disputes.6. Dispute Resolution Procedures:Mechanisms for resolving tax disputes, including Mutual Agreement Procedures (MAP).International arbitration in tax matters.7. Counteracting Tax Avoidance:International initiatives (e.g. BEPS) aimed at preventing tax base erosion and profit shifting.Analysis of tax avoidance cases and their effects.8. Tax Agreements and Tax Planning:The use of tax agreements in the tax planning of international corporations.Ethical and legal aspects of international tax planning.9. Case Studies and Current Trends:Analysis of specific tax agreements and case law.Discussion of current trends and changes in the field of tax agreements.10. The future of International Tax Agreements:Forecasts on future changes in the global tax system.The impact of digitalization and globalization on international tax agreements.</td></tr>
<tr><td>Prerequisites
and co-requisites</td><td>no requirements</td></tr>
<tr><td>Assessment methods
and criteria</td><td>

Subject passing criteria	Passing threshold	Percentage of the final grade
case study	51.0%	20.0%
quiz	51.0%	20.0%
test	51.0%	60.0%

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<tr><td>Recommended reading</td><td>

Basic literature	Double Taxation and the League of Nations (Cambridge Tax Law Series) Kindle Editionby Sunita Jogarajan (Author) ASIN : B07BNT7696Publisher : Cambridge University Press (May 10, 2018)Publication date : May 10, 2018Language : EnglishKlaus Vogel on Double Taxation Conventions 5th Editionby Ekkehart ReimertPublisher : Wolters Kluwer; 5th edition (January 4, 2022)Language : EnglishHardcover : 2556 pages
Supplementary literature	International Double Taxation Kindle Editionby Mogens Rasmussen (Author) ASIN : B00I0EKRV0Publisher : Kluwer Law International (February 24, 2011)Publication date : February 24, 2011Language : EnglishDouble Taxation in the United States Hardcover July 18, 2023by Francis Walker (Author)Publisher : Legare Street Press (July 18, 2023)Language : EnglishHardcover : 130 pagesISBN-10 : 1020303840
eResources addresses	

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Example issues/ example questions/ tasks being completed	Przykładowe Zagadnienia:Analiza Modelu Konwencji Podatkowej OECD: Zrozumienie standardowych postanowień umów podatkowych OECD.Zasady Unikania Podwójnego Opodatkowania: Jak działają mechanizmy unikania podwójnego opodatkowania na podstawie różnych umów podatkowych? Postanowienia Ograniczające Korzyści (LOB): Analiza przypadków stosowania klauzul LOB i ich wpływ na międzynarodowe transakcje.Rozstrzyganie Sporów Podatkowych: Mechanizmy rozstrzygania sporów międzynarodowych, w tym procedury wzajemnego porozumienia (MAP).Przykładowe Pytania:Jakie są główne cele międzynarodowych umów podatkowych?W jaki sposób metoda zaliczenia zagranicznego podatku pomaga uniknąć podwójnego opodatkowania?Jakie są wyzwania związane z interpretacją i stosowaniem postanowień umów podatkowych w praktyce?W jaki sposób inicjatywa BEPS wpłynęła na międzynarodowe umowy podatkowe?Przykładowe Realizowane Zadania:Analiza Konkretnych Umów Podatkowych: Przeprowadzenie szczegółowej analizy wybranych umów podatkowych między konkretnymi krajami.Studia Przypadków: Rozwiązywanie studiów przypadków dotyczących konkretnych problemów podatkowych, takich jak spory o ceny transferowe.Symulacje Negocjacji Podatkowych: Udział w symulacjach negocjacji umów podatkowych, rozwijanie umiejętności negocjacyjnych i dyplomatycznych.Opracowanie Raportów i Prezentacji: Przygotowanie raportów na temat specyficznych zagadnień związanych z międzynarodowymi umowami podatkowymi.Debaty i Dyskusje Grupowe: Uczestnictwo w debatach na temat kontrowersyjnych aspektów międzynarodowych umów podatkowych.Projekty Badawcze: Prowadzenie samodzielnych badań na wybrane tematy, np. wpływ umów podatkowych na międzynarodowe strategie inwestycyjne korporacji.
Work placement	Not applicable

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