University of Gdańsk

Subject card

Subject name and code	Tax Dispute Resolution and Arbitration , PG_00073317						
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	credit			
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	0.0	30.0	0.0	0.0	0.0	30
	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	30		2.0	30.0	62	
Subject objectives	The aim of the 'Tax Dispute Resolution and Arbitration' workshops is to practically apply the theoretical knowledge acquired during lectures in real scenarios and situations of resolving tax disputes. The workshops are aimed at developing students' practical skills in negotiations, mediation, court proceedings and arbitration in the tax context.						

Learning outcomes

Course outcome	Subject outcome	Method of verification
[IFLMU2_K03] Graduates will demonstrate advanced negotiation skills necessary to effectively represent client interests, negotiate international contracts and resolve disputes.	Students will be able to use arbitration as a method of resolving tax disputes, understanding its advantages and limitations.	[SK4] 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 develop negotiation and mediation skills necessary to effectively manage and resolve tax disputes.	[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 practical skills in solving specific case studies regarding tax disputes, using the acquired theoretical knowledge.	[SW4] test/exam - oral or written
[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 apply in practice techniques of negotiation, mediation, court proceedings and arbitration in the context of resolving tax disputes.	[SW4] test/exam - oral or written
[IFLMU2_U01] Graduates have the ability to analyze, interpret and apply international and domestic financial law.	Graduates will develop communication and teamwork skills that are crucial in the tax dispute resolution process.	[SU4] test/exam - oral or written
[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 acquire knowledge about the legal and ethical aspects of resolving tax disputes, including sensitivity to the different interests and perspectives of the parties.	[SK2] presentation/project/paper/ report
[IFLMU2_K02] Students will be able to independently analyze complex legal problems, conduct in-depth legal research, and formulate and evaluate legal and financial strategies.	Graduates will be able to analyze and evaluate different dispute resolution strategies, selecting the most appropriate approach depending on the specific case.	[SK4] test/exam - oral or written
[IFLMU2_U02] Students acquire the ability to identify, analyze and solve complex legal problems in the context of the international financial environment.	Students will be prepared to adapt their dispute resolution strategies to the changing legal and economic framework.	[SU4] test/exam - oral or written

Subject contents

1. Introduction to Resolving Tax Disputes:Discussion of various methods of resolving tax disputes, including arbitration, mediation, negotiation and litigation.2. Simulations of Arbitration Processes:Participation in simulations that imitate real tax arbitration processes.Practical application of arbitration rules and procedures in specific tax dispute scenarios.3. Case Study Analysis:Working with real case studies on tax disputes.A discussion on strategies and approaches to resolving various types of tax disputes.4. Negotiation Techniques Workshops:Training in negotiation techniques specific to tax disputes.Practical exercises in negotiations and mediations.5. Preparing Documentation for Arbitration:Learning to prepare pleadings, arbitration applications and other legal documents.Analysis of formal and procedural requirements in tax arbitration.6. Debate and Discussions:Organizing debates on key issues and challenges in resolving tax disputes.Discussions on ethics and best practices in tax arbitration.7. Resolution of Fictitious Tax Disputes:Participation in exercises involving solving fictitious but realistic tax dispute scenarios.Evaluate different dispute resolution options and strategies.8. Study Visits and Guest Lectures:Possible visits to tax arbitration institutions or tax offices.Guest lectures by experts in the field of tax law and arbitration.9. Assessment of Tax Judgments and Decisions:Analysis and evaluation of actual court judgments and arbitration decisions in tax matters.10. Design Work:Development and presentation of a project regarding a specific case of a tax dispute, using the acquired knowledge and skills.

Prerequisites and co-requisites

no requirements

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
case study	51.0%	40.0%
test	51.0%	60.0%

Recommended reading

Basic literature	Dispute Resolution and Lawyers, A Contemporary Approach (Interactive Casebook Series) 6th Editionby Leonard Riskin (Author), Chris Guthrie (Author), Richard Reuben (Author),Publisher : West Academic Publishing; 6th edition (September 9, 2019)Language : EnglishHardcover : 894 pagesTax Dispute Resolution: A Commentary on the EU Council Directive 2017/185 Kindle Editionby Raul-Angelo Papotti (Author, Editor) ASIN : B08P58KJD8Publisher : Kluwer Law International (October 15, 2020)Publication date : October 15, 2020

	Supplementary literature	Getting to Yes: Negotiating Agreement Without Giving In Paperback Illustrated, May 3, 2011by Roger Fisher (Author), William L. Ury (Author), Bruce Patton (Author)
	eResources addresses	
Example issues/ example questions/ tasks being completed	Sample Issues:Tax Dispute Resolution Mechanisms: Understand the various methods of resolving disputes, including arbitration, mediation and litigation.International Arbitration in Tax Disputes: An examination of international arbitration cases and jurisprudence in the tax context.Practical Aspects of Tax Negotiations: Discussion of negotiation techniques and strategies used in resolving tax disputes.Sample Questions:What are the advantages and disadvantages of resolving tax disputes through arbitration compared to court proceedings?What are the most common challenges in the tax mediation process?How can you effectively prepare for tax arbitration?Sample Tasks Performed:Tax Arbitration Simulation: Participation in a simulated arbitration session in which participants play the roles of arbitrators, taxpayers and tax authorities.Case Study Analysis: Resolving case studies based on real tax disputes, analyzing and discussing possible solutions.	
Work placement	Not applicable	

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