Subject card

Subject name and code	Tax Planning and Avoidance , PG_00073325						
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	2			ECTS credits		3.0	
Learning profile	academic			Assessment form		credit	
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector						
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 objectives of the "Tax Planning and Avoidance" course in the form of workshops (workshops) are slightly different from the objectives of the lecture, because they focus more on the practical application of knowledge and skills. Enabling students to practically apply theoretical tax knowledge in realistic scenarios and case studies.Strengthening the ability to analyze complex tax situations, interpret tax regulations and identify optimal tax strategies.						

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

Course outcome	Subject outcome	Method of verification
[IFLMU2_W05] Graduates have in-depth knowledge of the structure and functioning of international financial markets, including the role of financial institutions, payment systems and financial market infrastructure.	Application of Theoretical Knowledge in Practice: Students will be able to apply theoretical tax knowledge in practical scenarios and case studies.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
[IFLMU2_K03] Graduates will demonstrate advanced negotiation skills necessary to effectively represent client interests, negotiate international contracts and resolve disputes.	Ability to Analyze and Interpret Tax Regulations: Acquiring the ability to analyze and interpret tax regulations, as well as understanding their practical application.	[SK4] test/exam - oral or written [SK6] demonstration of practical skills
[IFLMU2_U01] Graduates are able to develop effective tax and financial strategies that comply with applicable regulations and optimize financial benefits.	Development of Competencies in Tax Planning: Students will be able to develop and implement effective tax planning strategies that are consistent with the law and professional ethics.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
[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.	Communication and Presentation Skills: Develop the ability to communicate effectively on tax topics, present complex tax concepts and argue.	[SK4] test/exam - oral or written [SK5] implementation of a problem task
[IFLMU2_W01] Graduates acquire the skills to analyze and interpret a variety of financial transactions, including derivatives, securities and other financial products.	Developing Critical Thinking and Problem-Solving Skills: Strengthen the ability to think critically, take an innovative approach and effectively solve tax problems.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report

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<tr><td>Subject contents</td><td>Practical Application of Basic Tax Principles: Exercises covering the application of basic tax principles to practical business and personal scenarios.Tax Case Analysis: Solving case studies that reflect real tax situations requiring the application of theoretical knowledge and tax planning strategies.Development of Tax Strategies: Practical workshops in which participants create tax strategies for fictitious companies or scenarios, taking into account applicable regulations and ethical standards.Negotiation and Tax Advisory Simulations: Simulations of client interactions in which participants practice tax advisory, negotiation and solving tax problems.Ethical Aspects of Tax Planning: Discussions and exercises on ethical dilemmas in tax planning, including the distinction between legal tax avoidance and illegal tax evasion.International Tax Planning: Classes on global aspects of tax planning, including discussion of double taxation, tax havens, and international anti-avoidance laws.Assessment of the Tax Consequences of Business Decisions: Exercises on assessing the tax consequences of various business decisions, such as company restructuring, foreign investments or changes in dividend policy.Changes in Tax Legislation: Updates and discussions on the latest changes in tax legislation and their impact on tax practices.Development of Presentation and Communication Skills: Exercises aimed at improving presentation and communication skills in the context of conveying complex tax information.Teamwork and Collaboration: Group projects and team exercises designed to develop teamwork and collaboration skills in solving complex tax problems.</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	Tax Avoidance and the Law (Routledge Research in Tax Law) 1st Editionby Selina Keesoony (Author)Publisher : Routledge; 1st edition (May 31, 2022)Language : EnglishHardcover : 246 pagesISBN-10 : 0367472457Tax Avoidance and European Law: Redesigning Sovereignty Through Multilateral Regulation (Routledge Research in Tax Law) 1st Edition, Kindle Editionby Mihaela Tofan (Author) ASIN : B0B2373FHQPublisher : Routledge; 1st edition (June 7, 2022)Publication date : June 7, 2022
Supplementary literature	The Book on Advanced Tax Strategies: Cracking the Code for Savvy Real Estate Investors (Tax Strategies, 2) Paperback March 5, 2020by Amanda Han (Author), Matthew MacFarland (Author)Publisher : BiggerPockets (March 5, 2020)Language : EnglishPaperback : 223 pages
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<tr><td>Example issues/
example questions/
tasks being completed</td><td>Topics to be discussed:Analysis of different tax avoidance strategies used by multinational corporations: What are the legal methods of minimizing the tax burden?Ethics in tax planning: What are the ethical limits when it comes to tax optimization strategies?The impact of changes in tax regulations on corporate strategies: How should companies adapt their tax strategies in response to legislative changes?Discussion Questions:What are the biggest challenges in creating an effective tax plan for multinational companies? How do new tax regulations affect companies' existing tax strategies?Is tax avoidance by large corporations fair to other taxpayers?</td></tr>
<tr><td>Work placement</td><td>Not applicable</td></tr>
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