Subject card

<table>
<tr><td>Subject name and code</td><td colspan="7">International Taxation of Digital Economy, PG_00073327</td></tr>
<tr><td>Field of study</td><td colspan="7">International Financial Law</td></tr>
<tr><td>Date of commencement of studies</td><td colspan="2">October 2024</td><td colspan="2">Academic year of realisation of subject</td><td colspan="3">2024/2025</td></tr>
<tr><td>Education level</td><td colspan="2">Master’s studies</td><td colspan="2">Subject group</td><td colspan="3">Obligatory subject group in the field of study</td></tr>
<tr><td>Mode of study</td><td colspan="2">full-time studies</td><td colspan="2">Mode of delivery</td><td colspan="3">at the university</td></tr>
<tr><td>Year of study</td><td colspan="2">1</td><td colspan="2">Language of instruction</td><td colspan="3">English
English</td></tr>
<tr><td>Semester of study</td><td colspan="2">2</td><td colspan="2">ECTS credits</td><td colspan="3">3.0</td></tr>
<tr><td>Learning profile</td><td colspan="2">academic</td><td colspan="2">Assessment form</td><td colspan="3">credit</td></tr>
<tr><td>Conducting unit</td><td colspan="7"></td></tr>
<tr><td rowspan="2">Name and surname of lecturer (lecturers)</td><td colspan="2">Subject supervisor</td><td colspan="5"></td></tr>
<tr><td colspan="2">Teachers</td><td colspan="5"></td></tr>
<tr><td rowspan="3">Lesson types</td><td>Lesson type</td><td>Lecture</td><td>Tutorial</td><td>Laboratory</td><td>Project</td><td>Seminar</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td>0.0</td><td>30.0</td><td>0.0</td><td>0.0</td><td>0.0</td><td>30</td></tr>
<tr><td colspan="7">E-learning hours included: 0.0</td></tr>
<tr><td rowspan="2">Learning activity and number of study hours</td><td>Learning activity</td><td colspan="2">Participation in didactic classes included in study plan</td><td>Participation in consultation hours</td><td colspan="2">Self-study</td><td>SUM</td></tr>
<tr><td>Number of study hours</td><td colspan="2">30</td><td>2.0</td><td colspan="2">30.0</td><td>62</td></tr>
<tr><td>Subject objectives</td><td colspan="7">The objectives of the "International Taxation of Digital Economy" course in the form of workshops (workshops) are focused on the practical application of theoretical knowledge in the context of international taxation of the digital economy.</td></tr>
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Learning outcomes	<table><tr><th>Course outcome</th><th>Subject outcome</th><th>Method of verification</th></tr><tr><td>[IFLMU2_W02] Students gain detailed knowledge of international tax systems, tax treaties, tax planning strategies and methods of avoiding double taxation.</td><td>Application of Theoretical Knowledge in Practice: Students will be able to practically apply theoretical knowledge of international taxation to analyze and solve real tax problems in the digital economy.</td><td>[SW4] test/exam - oral or written [SW5] implementation of a problem task</td></tr><tr><td>[IFLMU2_K03] Graduates will demonstrate advanced negotiation skills necessary to effectively represent client interests, negotiate international contracts and resolve disputes.</td><td>Analysis and Design of Tax Strategies: Acquiring the ability to analyze existing tax strategies and design new, effective tax solutions for digital companies operating internationally.</td><td>[SK4] test/exam - oral or written [SK5] implementation of a problem task</td></tr><tr><td>[IFLMU2_U01] Graduates have the ability to analyze, interpret and apply international and domestic financial law.</td><td>Understanding International Tax Rules: Gain in-depth knowledge of international tax rules and their impact on the digital economy, including OECD guidelines and BEPS initiatives.</td><td>[SU4] test/exam - oral or written [SU5] implementation of a problem task</td></tr><tr><td>[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.</td><td>Assessment of the Impact of Digitalization on Tax Systems: The ability to assess how digitalization affects traditional tax systems and what the challenges are in adapting these systems.</td><td>[SK3] text preparation/written work [SK4] test/exam - oral or written</td></tr><tr><td>[IFLMU2_U02] Students acquire the ability to identify, analyze and solve complex legal problems in the context of the international financial environment.</td><td>Development of Communication and Presentation Skills: Strengthening communication and presentation skills, especially in the context of explaining complex tax issues in a way that is understandable to various audiences.</td><td>[SU3] text preparation/written work [SU4] test/exam - oral or written</td></tr><tr><td>[IFLMU2_W01] Graduates acquire the skills to analyze and interpret a variety of financial transactions, including derivatives, securities and other financial products.</td><td>Teamwork and Collaboration: Develop teamwork and collaboration skills in group projects and exercises, reflecting the realities of working in international tax teams.</td><td>[SW4] test/exam - oral or written [SW2] presentation/project/paper/report</td></tr></table>
Subject contents	Analyzing Tax Regulations in the Context of the Digital Economy: Discussion and analysis of international tax regulations, including OECD guidelines and BEPS initiatives, and their application to the digital economy.Multinational Digital Company Case Studies: Solve case studies on the tax strategies of multinational digital companies such as Google, Amazon, Facebook and Apple.Simulations and Role Games: Tax negotiation simulations and role games in which participants play the roles of various entities interested in taxing the digital economy, such as enterprises, tax authorities and international organizations.Development of Tax Strategies for Digital Enterprises: Practical workshops in which participants create tax strategies for fictitious digital companies, taking into account international tax aspects.Current Trends and Events Discussions: Analysis and discussion of current developments in the international taxation of the digital economy, including new regulations, court decisions and market trends.Workshops with Industry Experts: Guest lectures and interactive sessions with tax practitioners, advisors or experts from international organizations.Tax Policy Analysis and Assessment: Critically analyze and evaluate current and proposed tax policies and their impact on international economic activities and innovation.Preparation of Presentations and Reports: Preparation and presentation of reports on specific aspects of international taxation of the digital economy.Debates and Group Discussions: Organizing debates and group discussions on the ethical, legal and economic aspects of international taxation of the digital economy.Team Projects: Collaborate on team projects that require analysis, planning and solving complex tax issues in the digital economy.
Prerequisites and co-requisites	no requirements
Assessment methods and criteria	<table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>quiz</td><td>51.0%</td><td>40.0%</td></tr><tr><td>test</td><td>51.0%</td><td>60.0%</td></tr></table>
Recommended reading	<table><tr><td>Basic literature</td><td>Tax and the Digital Economy: Challenges and Proposals for Reform (Series on International Taxation Book 69) 1st Edition, Kindle Editionby Werner Haslehner (Author, Editor), Georg Kofler (Editor), Katerina Pantazatou (Editor), Alexander RustASIN : B07W4M6NG7Publisher : Kluwer Law International; 1st edition (May 1, 2019)Publication date : May 1, 2019Taxation in the Digital Economy: New Models in Asia and the Pacific (Routledge Studies in Development Economics) 1st Edition, Kindle Editionby Nella Hendriyetty (Editor), Chris Evans (Editor), Chul Ju Kim (Editor)ASIN : B0B5SBSD1HPublisher : Routledge; 1st edition (July 11, 2022)Publication date : July 11, 2022</td></tr><tr><td>Supplementary literature</td><td>The Challenge of the Digital Economy: Markets, Taxation and Appropriate Economic Models 1st ed. 2016 Edition, Kindle Editionby Francesco Boccia (Editor), Robert Leonardi (Editor) ASIN : B06WD189WNPublisher : Palgrave Macmillan; 1st ed. 2016 edition (February 8, 2017)Publication date : February 8, 2017Language : English</td></tr></table>

	eResources addresses	
Example issues/ example questions/ tasks being completed	Topics to be discussed:Analyzing Digital Services Taxation Models: What are the differences in approaches to taxing digital services across jurisdictions?Challenges in Taxing Digital Giants: What are the main challenges in taxing global digital companies such as Google and Amazon?The Role and Impact of International Initiatives: What are the implications of initiatives such as OECD BEPS for the digital economy?	
Work placement	Not applicable	

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