University of Gdańsk

Subject card

Subject name and code	Workshops: Practical Application of International Tax Law , PG_00073330						
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	5.0			
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	60.0	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		2.0		60.0	122
Subject objectives	Enabling participants to apply theoretical knowledge of international tax law in practical scenarios and case studies.						

Learning outcomes

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 International Tax Law in Practice: Participants will be able to practically apply the provisions of international tax law in various business and legal scenarios.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
[IFLMU2_W03] Graduates understand the rules and regulations relating to banking activities, corporate financing, and supervision and enforcement of law in financial markets.	Analyzing and Solving Complex Tax Problems: Acquiring the ability to analyze and effectively solve complex tax issues from an international perspective.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
[IFLMU2_U01] Graduates are able to develop effective tax and financial strategies that comply with applicable regulations and optimize financial benefits.	Understanding and Application of International Tax Agreements: Acquiring knowledge and skills in applying international tax agreements and bilateral conventions.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
[IFLMU2_U01] Graduates have the ability to analyze, interpret and apply international and domestic financial law.	Practical Application of Transfer Pricing and BEPS Principles: Ability to apply transfer pricing principles and anti-base erosion and profit shifting (BEPS) strategies in real business situations.	[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.	Preparation for Professional Legal Practice: Equipping participants with the knowledge and skills needed for effective practice in the field of international tax law.	[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.	Understanding the Impact of Globalization on Tax Law: Awareness of how globalization and economic development affect international tax practices and regulations.	[SW4] test/exam - oral or written

Subject contents

Principles of International Tax Law: An introduction to the key principles and structures of international tax law, including basic treaties and conventions.Tax Treaty Analysis: Detailed analysis of bilateral and multilateral tax treaties, understanding their structure and application in practice.Practical Application of Transfer Pricing: Exercises on the practical application of transfer pricing principles, including methodology and documentation.Solving BEPS Problems: A practical approach to Base Erosion and Profit Shifting (BEPS), including analysis of OECD guidelines and their application.Simulations and Case Studies: Realistic simulations and case study analyzes of international tax issues such as tax dispute resolution and tax planning.The Impact of Digitalization on Tax Law: Discuss how the development of the digital economy and e-commerce affects international tax law and practice.Tax Negotiations and Advisory: Workshops on negotiation and advisory strategies in the context of international tax matters.Reporting and Tax Compliance: Practical classes on international tax reporting, compliance and due diligence.Ethical and Social Aspects of Tax Law: Discussion of the ethical and social implications of international tax strategies.Current Challenges and Trends in International Tax Law: Analysis of the latest trends, challenges and developments in international tax law.

Prerequisites and co-requisites

n/a

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	International Taxation in a Nutshell (Nutshells) 13th Editionby Mindy Herzfeld (Author)Publisher : West Academic Publishing; 13th edition (January 18, 2023)Language : EnglishPaperback : 706 pagesInternational Taxation (Concepts and Insights) 5th Editionby Bret Wells (Author)Publisher : Foundation Press; 5th edition (August 2, 2022)Language : EnglishPaperback : 492 pagesISBN-10 : 1636597742
Supplementary literature	Advanced Introduction to International Tax Law: Second Edition (Elgar Advanced Introductions series) 2nd Editionby Reuven S. Avi-Yonah (Author)Publisher : Edward Elgar Publishing; 2nd edition (April 26, 2019)Language : EnglishPaperback : 192 pages
eResources addresses	

Example issues/ example questions/ tasks being completed

Topics to be discussed:Considering Changes to Tax Treaties and Their Impact: What are the latest changes to international tax treaties and how do they affect companies' international tax strategies?Transfer Pricing Challenge Analysis: What are the main challenges in transfer pricing across jurisdictions?Strategies to Counter BEPS: What are effective strategies to counter base erosion and profit shifting?

Work placement

Not applicable

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