

Ministry of Education and Science of Ukraine
Yaroslav Mudryi National Law University
Department of Financial Law

WORK PROGRAMME OF ACADEMIC DISCIPLINE

"International Tax Law"

Level of higher education – the second (master's) level

Degree of higher education - Master

Field of knowledge - 29 "International Relations"

Specialty - 293 "International Law"

Discipline status - elective for students

Recruitment year - 2022

Work programme of academic discipline "International Tax Law" for students of the second (master's) level of higher education in the field of knowledge 29 "International Relations," specialty 293 "International Law." Kharkiv: Yaroslav Mudryi National Law University, 2022. 24 pages.

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1. Description of the academic discipline

The work programme of the academic discipline "International Tax Law" was developed in accordance with the academic and professional programme "International Law" of the second (master's) level of higher education of the field of knowledge 29 "International Relations" specialty 293".

Name of indicators	Field of knowledge, specialty, level of education	Didactic structure of the educational discipline	
		full-time education	part-time education
Number of credits ECTS - 4.0	Field of knowledge - 29 "International relations" Specialty - 293 "International Law" Level of education - second (master's)	selective	selective
Number of modules - 2		Year of training: 2022	Year of training: 2022
		semester	semester
General number of academic hours - 120		1-3	1-3
		Lectures	Lectures
		18 hours	6 hours
		Practical/ seminar classes	Practical/ seminar classes
		20 hours	4 hours
		Independent work	Independent work
Weekly hours for full-time education: classrooms - 2 - 4, students' independent work - 6 - 8.		82 hours	110 hours
	Types of control: current control; final control of knowledge (credit)	Types of control: current control; final control of knowledge (credit)	

The *purpose* of the academic discipline is to form knowledge about the concept of "international tax law," the peculiarities of double tax treaty constructions, the significance of tax jurisdictions in regulating international tax relations, issues related to determining the residency status of individuals, normative regulation of specific types of taxes and taxation of specific types of income

(transactions) in accordance with double tax treaties, approaches to the avoidance of double taxation, and principles of double tax avoidance.

Tasks:

- Forming a system of theoretical knowledge about the concept, history, and functions of double tax treaties.
- Mastering a set of tools that enable the determination of taxpayers' residency status.
- Identifying current issues related to the avoidance of double taxation.
- Analysing and researching applied problems related to permanent establishments.
- Providing a characterization of the non-discrimination principle.
- Developing skills and abilities to apply double tax treaties, conduct systematic analysis, and apply practical case law in the field of international taxation.

Prerequisites: Legal Regulation of the Internal Market of the EU, Competition (Antitrust) Law, Tax Law

Corequisites: WTO Law, Tax Disputes.

Postrequisites: Corporate Law and EU Governance

2. Expected learning outcomes

As a result of mastering the academic discipline, the student of higher education must demonstrate the following learning outcomes:

LO 1	To define the meaning of the concept of "international tax law" and understand the specifics of the correlation of conventions on the avoidance of double taxation with the provisions of the Tax Code of Ukraine
LO 2	To understand the peculiarities of the historical milestones of the formation of conventions on the avoidance of double taxation.
LO 3	To reasonably formulate your legal position regarding the system of principles underlying international tax law.
LO 4	To correctly define the system of criteria for establishing a person's resident status.
LO 5	To be able to distinguish between mandatory and advisory acts in the field of avoiding double taxation.
LO 6	To demonstrate an understanding of the main approaches to the categorization of the criteria for establishing a person's resident status.
LO 7	To reveal the meaning of the concept of "tax jurisdiction" and carry out their classification.
LO 8	To demonstrate knowledge of the basic terminology of conventions on the avoidance of double taxation.
LO 9	To demonstrate knowledge of non-resident permanent establishments and approaches to their taxation.
LO 10	To characterize the legal nature of related parties and the impact of this phenomenon on the taxation of income from economic activity.
LO 11	To understand the meaning of the concept of "double taxation" and identify approaches to avoiding double taxation.
LO 12	To know the basic international standard (model) conventions on the avoidance of double taxation: 1) Model convention of the Organization for Economic Cooperation and Development on the avoidance of double taxation of income and capital (1977); 2) UN Model Convention on the Avoidance of Double Taxation in Relations between Developed and Developing Countries (1980).

The teaching of the academic discipline ensures the development of general and special competencies in the student of higher education and the achievement of learning outcomes determined by the educational professional programme "International Law", namely:

General competencies:

GC 1. Ability to think critically, analyse and synthesize.

GC 2. The ability to identify and solve problems arising in the professional sphere, to formulate and ask questions for their further solution.

GC 6. Ability to work effectively in an intercultural environment, including developing and managing international projects.

GC 7. Ability to conduct research at an appropriate level.

GC 9. The ability to solve problems of an innovative nature and to find alternative solutions in professional activities.

GC 10. The ability to work (collect, receive, systematize and synthesize) with various information and large volumes of information from various sources, analyse and critically and constructively evaluate it, taking into account the cross-cultural characteristics of the subjects of international relations.

GC 11. Ability to use the latest information and communication technologies for professional purposes.

GC 12. The ability to formulate a personal opinion and present it with evidence.

GC 15. The ability to understand the specifics of the subject area and professional activity, to make well-founded, balanced decisions and to be aware of their ethical consequences.

GC 16. The ability to communicate with representatives of other professional groups of different levels, from other fields of knowledge and activities, as well as the ability to work in an international professional environment.

Special competencies:

SC 1. The ability to critically analyse the problems and patterns of the functioning and development of international relations, to determine the trends in the development of world politics, to assess the impact of global political processes on national legal, political and economic systems.

SC 3. The ability to independently provide legal representation of the interests

of individuals, legal entities or the state when considering cases in national and international institutions and organize the provision of legal services.

SC 4. The ability to comprehensively use highly specialized knowledge in specific areas of regulation of international public law, international private law, and European law to solve applied problems.

SC 7. Ability to represent the interests of Ukraine or individuals and legal entities in international judicial institutions, arbitrations, national courts of foreign countries.

SC 8. Ability to work and represent the interests of Ukraine in international intergovernmental organizations.

SC 11. The ability to ensure the implementation of international legal standards in certain areas of national legislation.

C 12. Ability to conduct research and/or introduce innovations in various fields and institutions of public international law, private international law, EU law.

SC 14. The ability to apply an interdisciplinary approach in the assessment of international legal phenomena and international relations using legal tools.

SC 16. Ability to work with international documentation (treaties, acts of international organizations and bodies, etc.), determine their legal nature, draft projects and accompanying documentation in Ukrainian and foreign languages.

SC 21. The ability to communicate effectively in an international, multicultural environment using knowledge in the fields of international law, European law and international relations.

Programme learning outcomes:

PLO 1. To analyse multifaceted problems of international and national legal content and propose ways to solve them.

PLO 4. To understand the international legal situation, forecast its development, professionally and critically evaluate events and phenomena in the field of international relations and world politics, using legal tools.

PLO 7. To make informed decisions based on the acquired knowledge of international public, private and EU law and to be aware of their consequences for

various subjects of national and international law.

PLO 8. To prepare drafts of international treaties and acts of national legislation, to provide proposals for eliminating conflicts between the norms of international law, as well as for bringing the norms of national law into compliance with the norms of international law.

PLO 11. To demonstrate communication skills with representatives of other professional groups of different levels, other fields of knowledge and types of activities, as well as the ability to work in an international, intercultural environment; to organize and conduct negotiations.

PLO 12. To demonstrate leadership skills for the organization and management of various projects, in particular international ones, to be able to adapt to new challenges and threats in the field of international and national law, to take responsibility for the decisions made.

PLO 13. To acquire new knowledge throughout life, to raise the level of own qualifications.

PLO 16. To determine the content and legal nature of national normative legal acts, international treaties and other international documents, to identify conflicts between the norms of international treaties, between the norms of an international treaty and acts of national legislation, and to propose the ways to resolve them.

PLO 17. To carry out research on international legal topics, using primary sources and methods of legal interpretation of complex problems arising from this research, justify the conclusions and present the results of the research.

PLO 19. To demonstrate knowledge of the evolution, current state and prospects for the development of legal regulation of various spheres of international cooperation, to be aware of the consequences of the convergence of legal systems in the conditions of globalization and regional integration.

3. The content of the academic discipline

Module 1. General provisions on double taxation conventions.

International tax law: concepts, principles, subjects. The concept and system of international tax law. The concept of double taxation conventions. The history of the formation of international tax law. The first examples of double taxation agreements in the 19th century. The League of Nations and its role in unifying double taxation agreements. OECD as a subject of unification of approaches to the formation of double taxation conventions in the second half of the 20th century. UN as a subject of unification of approaches to the formation of double taxation conventions in the second half of the 20th century. Trends in the reform of international tax treaties at the beginning of the 21st century. Double taxation conventions in the system of sources of international tax law. The relationship between double taxation conventions and the provisions of the Tax Code of Ukraine. Functions of double taxation agreements. Objectives and tasks of double taxation conventions. The system of principles underlying double taxation conventions. International organizations as subjects of unification of provisions of double taxation agreements. The state as a subject of international tax relations in the conclusion and implementation of double taxation agreements. Tax authorities as participants in relations concerning the avoidance of double taxation. Taxpayer as a participant in relations concerning the avoidance of double taxation: individuals and legal entities.

Sources of tax law regarding the avoidance of double taxation. The system of sources of tax law regarding the avoidance of double taxation. Classification of relevant sources of international tax law. The constitution as a source of international tax law. International agreements on tax issues. National tax legislation. Model conventions as recommendations. The concept of a model convention. History of the adoption of the OECD Model Convention on the Avoidance of Double Taxation on Income and Capital. Modernization of the provisions of the OECD Model Convention in the second half of the 20th century and in the first part of the 21st century. Comments on the OECD Model Convention. Principles underlying the OECD Model Convention. Structure of the OECD Model Convention. Relationship between the OECD Model Convention on the Avoidance of Double Taxation on Income and Capital (1977) and the UN Model Convention on the Avoidance of

Double Taxation between Developed and Developing Countries (1980). Role of the OECD Model Convention in shaping the provisions of bilateral double taxation agreements. UN recommended acts in the system of sources of international law. History of the adoption of the UN Model Convention on the Avoidance of Double Taxation between Developed and Developing Countries. Modernization of the provisions of the UN Model Convention in the second half of the 20th century and in the first part of the 21st century. Comments on the UN Model Convention. Principles underlying the UN Model Convention. Structure of the UN Model Convention. Relationship between the UN Model Convention on the Avoidance of Double Taxation between Developed and Developing Countries (1980) and the OECD Model Convention on the Avoidance of Double Taxation on Income and Capital (1977). Role of the UN Model Convention in shaping the provisions of bilateral double taxation agreements. The Tax Code of Ukraine and its correlation with international agreements on the avoidance of double taxation. Primacy of double taxation conventions over national legislation. Specifics of formalizing the institution of international tax law in the Tax Code of Ukraine. Judicial practice as a source of international tax law. European Court of Human Rights practice as a source of international tax law. Supreme Court decisions and their significance for regulating international legal relations in the field of taxation.

Tax jurisdictions. State as a special subject of double taxation agreements. The purpose of the state as a participant in international relations in the field of double taxation avoidance. Tax sovereignty of the state. National and international approaches to defining tax sovereignty of the state. Role of the state as a guarantor of national tax sovereignty. International treaty regulation as a mechanism for preserving the tax sovereignty of the state. Concept of tax jurisdiction. Classification of tax jurisdictions. Taxpayer and tax jurisdiction. Importance of tax jurisdiction in tax planning. Risks and advantages for taxpayers depending on their chosen tax jurisdiction.

Taxpayer residency. Concept of tax residency. Purpose of tax residency. Taxpayer and their residency status. Resident and non-resident taxpayers.

Differentiation of tax obligations for taxpayers based on their residency status. Rights and obligations of resident taxpayers. Rights and obligations of non-resident taxpayers. Tax agent and their obligations regarding non-resident income. Classification of criteria for taxpayer residency. National and treaty-based criteria for taxpayer residency. Criteria for corporate residency. Criteria for individual residency. Criteria for determining the residency status of individuals at the national level of tax legislation. Criteria for determining the residency status of individuals in double taxation conventions. Relationship between national and treaty-based criteria for determining the residency status of individuals. Rules for applying criteria to determine the residency status of individuals. Permanent residence criterion. Center of vital interests criterion. 183-day rule.

Module 2. Specifics of individual institutions regulated by double tax conventions.

The issue of double taxation. Concept of double taxation. Non-discrimination principle and its importance for the doctrine of double tax avoidance. Principle of residence and territoriality in the doctrine of double tax avoidance. Model conventions on double taxation avoidance and the principle of taxation of income underlying them (residence principle or territoriality principle). Methods of eliminating double (multiple) taxation. Approaches to formalizing the respective methods of eliminating double (multiple) taxation. Relationship between domestic double taxation and international double taxation. Permanent establishments. Concept of a permanent establishment. Criteria for permanent establishment. Exceptions to the permanent establishment rules. Registration of permanent establishments. Taxation of permanent establishments. Liability for failure to register permanent establishments. Current judicial practice on the determination and taxation of permanent establishments. Embedding the institution of permanent establishments at the national legislative and double tax convention levels. Related parties. Concept of related parties. Classification of related parties. Criteria for establishing related parties. Criteria for establishing relatedness for legal entities. Mixed criteria for establishing relatedness (for legal entities and individuals).

Criteria for establishing relatedness for individuals. Embedding the institution of related parties at the national tax legislation level. Embedding the institution of related parties at the level of double tax conventions (associated enterprises). Relationship between normative regulation of related parties at the national legislative level and contractual regulation at the level of conventions.

Regulation of individual taxes and taxation of specific types of income (transactions) under double tax conventions. Taxation of profits from commercial activities. Rules for taxing income from entrepreneurial activities under double tax avoidance agreements. Employment work and peculiarities of international taxation. Property as a tax object under double tax conventions. Operations with property and taxation of income from corresponding operations: international legal approaches. Specific tax objects, based on preferential tax rates: taxation of dividends; taxation of royalties; taxation of interest on loans. Judicial practice in the context of the doctrine of beneficial ownership of income from dividends, royalties, and interest.

Tax administration in the context of double tax avoidance. Grounds for international cooperation of the controlling authorities of treaty countries in the field of taxation. Exchange of tax information in relation to double tax avoidance. Procedures for exchanging information on tax matters between competent authorities of treaty countries. Common Reporting Standard (CRS) and Ukraine: prospects for implementation. Exchange of tax information under FATCA reporting procedures. Dispute resolution procedures in international tax law: approaches to embedding in international agreements and national legislation. Procedures for the collection of tax debts in international tax legal relations. Financial liability in international legal relations. BEPS Plan and its role in modernizing tax administration procedures at the international level. History of the BEPS Plan. Implementation of the BEPS Plan in Ukraine and minimum standards. Exchange of tax information: CRS and FATCA. Concept of "Common Reporting Standard (CRS)". Prospects for the implementation of CRS in Ukraine. Countries implementing CRS. Reporting procedures under the CRS standard. Subject composition of relations within CRS procedures. Exchange of tax information under

FATCA reporting procedures. Purpose of FATCA reporting procedures. Implementation of FATCA reporting procedures in Ukraine. Banks as special subjects of tax information exchange procedures. Controlled foreign company (CFC). Content of the CFC concept. History of CFC rules implementation in Ukraine. Features of the legal regime. Criteria for determining CFC. Unincorporated foreign entity as a CFC. Specifics of trusts as legal phenomena falling under CFC regulation. Types of trusts: a) fixed and discretionary trusts; b) revocable and irrevocable trusts. Exceptions to CFC rules. Deferral of CFC rules. Liability for violations of CFC rules.

Tax havens. Concept of a tax haven. Characteristics of a tax haven. Purpose of low-tax jurisdictions. Significance of tax haven status for transfer pricing purposes. Tax haven and its application in tax planning. Classification of low-tax jurisdictions. Geography of tax havens. Modern trends in the development of low-tax jurisdictions. Combating tax havens: international and national levels. BEPS plan and its role in combating low-tax jurisdictions.

4.

*Scope and structure of the academic discipline**4.1. For full-time higher education students*

№ p/p	Date (according to the timetable)	Topics of the academic discipline	Number of academic hours			
			Total	Including		
				Lectures	Practical classes, colloquia, etc	Independent work
		Module 1. General provisions of the international tax law				
		Topic 1. International tax law: concepts, principles, subjects	14	2	2	10
		Topic 2. Sources of tax law regarding the avoidance of double taxation	14	2	2	10
		Topic 3. Tax jurisdictions	18	4	4	10
		Topic 4. Taxpayer residency	14	2	2	10
		<i>Total</i>	<i>60</i>	<i>10</i>	<i>10</i>	<i>40</i>
		Module 2. Specifics of individual institutions regulated by international tax law				
		Topic 5. The issue of double taxation	16	2	2	12
		Topic 6. Regulation of individual taxes and taxation of specific types of income (transactions) under	16	2	4	10

		double tax conventions				
		Topic 7. Tax administration in the context of double tax avoidance	14	2	2	10
		Topic 8. Tax havens	14	2	2	10
		<i>Total</i>	<i>60</i>	<i>8</i>	<i>10</i>	<i>42</i>
		Total hours / ECTS credits	120/ 4,0	18	20	82

4.2. For part-time higher education students

№ p/p	Date (according to the timetable)	Topics of the academic discipline	Number of academic hours			
			Total	Including		
				Lectures	Practical classes, colloquia, etc	Independent work
		Module 1. General provisions of the international tax law				
		Topic 1. International tax law: concepts, principles, subjects	18	2	2	14
		Topic 2. Sources of tax law regarding the avoidance of double taxation	14	-	-	14
		Topic 3. Tax jurisdictions	14	-	-	14
		Topic 4. Taxpayer residency	14	-	-	14
		<i>Total</i>	<i>60</i>	<i>2</i>	<i>2</i>	<i>56</i>
		Module 2. Specifics of individual institutions regulated by international tax				

		law				
		Topic 5. The issue of double taxation	14	-	-	14
		Topic 6. Regulation of individual taxes and taxation of specific types of income (transactions) under double tax conventions	16	2	2	12
		Topic 7. Tax administration in the context of double tax avoidance	14	-	-	14
		Topic 8. Tax havens	16	2	-	14
		<i>Total</i>	<i>60</i>	<i>4</i>	<i>2</i>	<i>54</i>
		Total hours / ECTS credits	120/ 4,0	6	4	110

5. Forms of pedagogical control and assessment tools for learning outcomes

Assessment of learning outcomes in the discipline "International Tax Law" involves conducting current and final control and is based on an accumulative grading system.

Current knowledge control includes:

– Control of students' mastery of the programme material of the discipline during practical sessions using the following tools: oral, written, or express questioning, completion of textual tasks, solving practical assignments or problems, participation in case development, preparation and defence of essays or reports initiated by the student.

– Control of students' mastery of the programme material of the discipline conducted after modules (quizzes, tests, etc.).

Throughout the semester, students perform tasks for independent work (preparation of presentations, essays, reports, etc.). The maximum score for independent work is 20 points.

The form of the final knowledge control for higher education students in the discipline is an examination.

The distribution of points between the forms of organizing the educational process and types of control measures in the discipline "International Tax Law" for higher education students in the full-time form of study during the final examination is as follows:

Current control				Student's independent work	Final control (examination)
Module No. 1		Module No. 2			
practical classes	Colloquium	practical classes	Colloquium		
max 25	max 15	max 25	max 15	max 20	max 100

6. Criteria for assessment learning outcomes:

Current control

Type of control	Scores	Criteria (for each assessment)
Current control in practical classes	Max 5	Excellent assimilation of educational material on the topic, some minor shortcomings are possible.
	4	Good assimilation of the material on the topic, but there are some mistakes.
	3	Satisfactory level of assimilation of the material, a significant number of errors.
	Min 0	Unsatisfactory level of assimilation of the material.
Colloquium	Max 15	The results of processing the material are high, a small number of insignificant errors are possible.
	5	Satisfactory level of assimilation of the material, a significant number of errors.
	Min 0	Unsatisfactory level of assimilation of the material.
Control of the student's independent work	Max 20	Deep knowledge of the issues related to the research topic. Fluency in the material, the ability to think independently and creatively, find, generalize, analyse the material, draw independent theoretical and practical conclusions.
	5	The main issues are covered superficially, the conclusions do not have an independent character.
	Min 0	The main provisions of the topic are covered superficially, with a large number of errors, there are no conclusions, the student has a weak command of the work material.
Test	Max 100	Excellent mastery of material from the discipline.
	Min 60	Sufficient assimilation of material from the discipline.

7. Pedagogical control for students of full-time/part-time higher education

Scale of final pedagogical control (credit)

Rating according to the ECTS scale	Definition	Rating on a national scale for credit	Rating according to the 100-point scale used at NLU
A	Excellent - Excellent execution, with only a small number of errors	credited	90 – 100
B	Very good - above average with a few errors		80 – 89
C	Good - generally correct work with a number of minor errors		75 – 79
D	Satisfactory - not bad, but with a significant number of shortcomings		70 – 74
E	Sufficient – performance meets minimum criteria		60 – 69
FX	Unsatisfactory - work needs to be done before rewriting	uncredited	35 – 59
F	Unsatisfactory - serious further work is required, a mandatory repeat course		0 – 34

8. Educational, methodical and information support of the academic discipline

Normative and legal acts

1. Constitution of Ukraine: Constitution, Law of 28.06.2016 No. 254к/96-VR. Bulletin of the Verkhovna Rada of Ukraine (VVR), 1996, No. 30, Art. 141. URL: <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80#Text>.
2. Tax Code of Ukraine: Code of Ukraine, Law of 02.12.2010 No. 2755-VI. Bulletin of the Verkhovna Rada of Ukraine (VVR). 2011. No. 13–14, No. 15–16, No. 17. Art. 112. URL: <https://zakon.rada.gov.ua/laws/show/2755-17#Text>
3. Customs Code of Ukraine: Code of Ukraine, Law of 13.03.2012 No. 1403-IX. Bulletin of the Verkhovna Rada of Ukraine (VVR). 2012. No. 44–45, No. 46–47, No. 48. Art. 552. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text>
4. On International Treaties of Ukraine: Law of Ukraine of 29.06.2004 No. 1906-IV. Bulletin of the Verkhovna Rada of Ukraine (VVR). 2004, No. 5, Art. 540. URL: <https://zakon.rada.gov.ua/laws/show/1906-15#Text>.
5. Vienna Convention on the Law of Treaties: UN; Convention, International Document, Declaration of 23.05.1969. Accession of 14.04.1986, basis 2077-XI. URL: https://zakon.rada.gov.ua/laws/show/995_118#Text.
6. Convention between the Government of Ukraine and the Government of the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital: Convention, Protocol, International Document of 26.11.2003. Ratification of 16.03.2006. URL: https://zakon.rada.gov.ua/laws/show/376_023#Text.
7. Convention between the Government of Ukraine and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income: Convention, Protocol, International Document of 08.11.2012. Ratification of 04.07.2013. URL: https://zakon.rada.gov.ua/laws/show/196_016#Text.
8. Convention between the Government of Ukraine and the Government of the United States of America for the Avoidance of Double Taxation and the

Prevention of Fiscal Evasion with respect to Taxes on Income and Capital: Convention, International Document of 04.03.1994. Ratification of 06.05.1995. URL: https://zakon.rada.gov.ua/laws/show/840_576#Text.

9. Convention between Ukraine and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income and Property: Agreement, International Document of 03.07.1995. Ratification of 22.11.1995. URL: https://zakon.rada.gov.ua/laws/show/276_001#Text.

10. Agreement between the Government of Ukraine and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion: Agreement, International Document dated January 12, 1993. URL: https://zakon.rada.gov.ua/laws/show/616_168#Text.

11. Convention between the Government of Ukraine and the Government of the Republic of Poland for the Avoidance of Double Taxation on Income and Property and the Prevention of Tax Evasion: Convention, International Document dated January 12, 1993. URL: https://zakon.rada.gov.ua/laws/show/756_012#Text.

12. Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting: Convention, International Document, Reservations dated November 24, 2016. URL: https://zakon.rada.gov.ua/laws/show/376_001-16#n2.

13. Law of Ukraine on Ratification of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting: Law of Ukraine dated February 28, 2019, No. 2692-VIII. URL: <https://zakon.rada.gov.ua/laws/show/2692-19#Text>.

14. Convention on Mutual Administrative Assistance in Tax Matters: International Document dated January 25, 1988, No. ETS N 127, ETS 127. URL: https://zakon.rada.gov.ua/laws/show/994_325#Text.

Acts of a recommendatory nature

1. The United Nations Model Convention on the Avoidance of Double Taxation in Relations between Developed and Developing Countries (1980).

Revised edition of 2011 / UN. New York, 2013. 579 p. URL: https://www.un.org/esa/ffd/wp-content/uploads/2014/09/UN_Model_2011_UpdateRu.pdf.

2. Model Tax Convention on Income and on Capital. URL: <https://www.oecd.org/ctp/treaties/model-tax-convention-on-income-and-on-capital-condensed-version-20745419.htm>.

Literature

Basic literature

1. Financial Law: textbook / edited by T. E. Kaganovska and M. P. Kucheryavenko; V. N. Karazin Kharkiv National University; Yaroslav Mudryi National Law University. - Kharkiv: Pravo, 2022. - 502 p.

2. Dmytryk O. O., Krynytskyi I. Ye., Lukashev O. A. Financial Law: textbook / edited by M. P. Kucheryavenko, O. O. Dmytryk. Kharkiv: Pravo, 2019. 416 p.

3. Great Ukrainian Legal Encyclopedia: in 20 volumes / editorial board: M. P. Kucheryavenko (chairperson) and others; National Academy of Legal Sciences of Ukraine; V. M. Koretsky Institute of State and Law of the National Academy of Sciences of Ukraine; Yaroslav Mudryi National Law University, 2020. Vol. 6: Financial Law. 616 p.

4. Tax Law: exam preparation manual / (I. M. Bondarenko, O. O. Holovashevych, M. I. Damirchiev, and others); edited by O. O. Holovashevych. - 2nd edition, supplemented and revised. Kharkiv: Pravo, 2019. 222 p.

5. Tax Law (schemes) / edited by I. M. Bondarenko and D. O. Hetmantsev; Taras Shevchenko National University of Kyiv; Yaroslav Mudryi National Law University. - Kharkiv: Pravo, 2023. - 258 p.

Additional literature

1. Broiakov S. V. Challenging Tax Consultations in Court as a Mechanism to Protect Taxpayer Rights. Visnyk Chernivtsi Faculty of Odessa Law Academy. 2019. No. 1. P. 59-69. URL: http://jes.nuoua.od.ua/archive/1_2019/8.pdf

2. Broiakov S. V., Naugolnykova K. M. Specifics of Regulatory Regulation of the Permanent Establishment Institute in Tax Legislation. Legal Scientific Electronic Journal. 2021. No. 6/2021. P. 106-108. DOI<https://doi.org/10.32782/2524-0374/2021-6/28>

Internet resources

United Nations website- <https://www.un.org/en>.

OECD website- <https://www.oecd.org>.

Official website of the Verkhovna Rada of Ukraine (Ukrainian Parliament) - <http://rada.gov.ua>.

Official website of the President of Ukraine - <http://www.president.gov.ua>.

Official website of the Cabinet of Ministers of Ukraine - <http://www.kmu.gov.ua>.

Official website of the Supreme Court - https://supreme.court.gov.ua/supreme/gromadyanam/perelik_sprav/.

Official website of the Constitutional Court of Ukraine - <https://ccu.gov.ua/>.

SEEMC

SEEMC (Standardized Electronic Educational and Methodological Complex of the Department of Financial Law). URL: http://library.nlu.edu.ua/index.php?option=com_k2&view=itemlist&task=category&id=153:kafedra-finansovogo-prava&Itemid=151