

Ministry of Education and Science of Ukraine

Yaroslav Mudryi National Law University

Department of Financial Law

SYLABUS
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

Kharkiv 2022

Syllabus 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. 13 pages.

Developers:

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Approved at the meeting of the Department of Financial Law

(Protocol No12 dated June 29, 2022)

Head of the Department - O.O. Dmytryk, Doctor of Law, Professor.

Information about the academic staff

The name of the academic discipline	International tax law
Status of the academic discipline	Elective
Academic	Smychok Yevhen Mykhailovych, Doctor of Law, Associate Professor, Associate Professor of the Department of Financial Law Broiakov Serhii Viktorovych, Doctor of Philosophy, Assistant of the Department of Financial
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Consultations	in accordance with the developed schedule of individual consultations
Online consultations	During distance learning, consultations are held using Teams, Zoom, etc. platforms.

Course Description

The essence of international tax law and conventions on the avoidance of double taxation is revealed. The subject, principles, and structure of double taxation avoidance agreements are analysed. The concept of double taxation and methods of its elimination (avoidance) are explained. A comprehensive understanding of the peculiarities of legal regulation of specific taxes and taxation of specific types of income (operations) governed by double taxation avoidance conventions is formed.

The purpose and tasks of the academic discipline

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.

Academic discipline in the structure of the educational and professional programme. Interdisciplinary connections

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

Expected learning outcomes of higher education student

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

LO 1. To define the concept of "international tax law" and understand the correlation between conventions on the avoidance of double taxation and the provisions of the Tax Code of Ukraine.

LO 2 To understand the historical milestones in the development of conventions on the avoidance of double taxation.

LO 3. To formulate a legal position regarding the system of principles underlying the structures of double taxation avoidance agreements.

LO 4. To determine the criteria for establishing the residency status of individuals.

LO 5. To differentiate between mandatory and recommendatory acts in the field of double taxation avoidance.

LO 6. To demonstrate an understanding of the main approaches to categorizing criteria for establishing the residency status of individuals.

LO 7. To explain the concept of "tax jurisdiction" and classify them.

LO 8. To demonstrate knowledge of the basic terminology of double taxation avoidance conventions.

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 their impact on the taxation of income from economic activities.

LO 11. To understand the concept of "double taxation" and identify approaches to the avoidance of double taxation.

LO 12. To know the fundamental international model tax conventions: 1) The OECD Model Tax Convention on Income and Capital (1977); 2) The UN Model Double Taxation Convention between Developed and Developing Countries (1980).

**Types of classes and independent work
for full-time higher education students**

№ p/p	Types of class teaching		Independent work (in hours)
	Topics of lectures	Topics of practical classes	
1	International tax law: concepts, principles, subjects	International tax law: concepts, principles, subjects	10
2	Sources of tax law regarding the avoidance of double taxation	Sources of tax law regarding the avoidance of double taxation	10

3	Tax jurisdictions	Tax jurisdictions	10
4	Taxpayer residency	Taxpayer residency	10
5	The issue of double taxation	The issue of double taxation	12
6	Regulation of individual taxes and taxation of specific types of income (transactions) under double tax conventions	Regulation of individual taxes and taxation of specific types of income (transactions) under double tax conventions	10
7	Tax administration in the context of double tax avoidance	Tax administration in the context of double tax avoidance	10
8	Tax havens	Tax havens	10

**Types of classes and independent work
for part-time higher education students**

№ p/p	Types of class teaching		Independent work (in hours)
	Topics of lectures	Topics of practical classes	
			110
1	International tax law: concepts, principles, subjects	International tax law: concepts, principles, subjects	
2	Regulation of individual taxes and taxation of specific types of income (transactions) under double tax conventions	Regulation of individual taxes and taxation of specific types of income (transactions) under double tax conventions	
3	Tax havens		

Independent work of students

Independent work of students is carried out in the following forms:

- Written completion of homework assignments;
- Mastery of theoretical material on the topics of practical classes;
- Revision of lecture materials;
- Work in information networks;
- Study of additional literature;
- Development of case studies;
- Essay writing on specialized topics;

- Creation of a portfolio of the course and its presentation;
- Writing essays, reports, and their presentations;
- Preparation and publication of scientific articles, abstracts of scientific reports;
- Participation in student scientific-practical conferences;
- Compilation of a bibliography on the relevant topic;
- Summarizing judicial practice;
- Commentary on sources of international law, as well as national law of Ukraine and foreign countries;
- Other forms of work.

Tasks and methodological recommendations for independent work are provided in the Methodological Materials for the course "International Tax Law" for students of the second (master's) level of higher education in the field of knowledge 29 "International Relations," specialization 293 "International Law."

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

Requirements of the teacher

Higher education students are required to: regularly attend lectures and practical classes; work on them systematically and actively; provide convincing arguments when solving tasks; perform written assignments, tests, and independent work with high quality. Practical classes missed for valid reasons may be made up with prior agreement with the instructor.

Higher education students are recommended to: participate in scientific conferences, competitions of scientific works, work in the scientific circle of the department, prepare abstracts for scientific presentations, etc.

A mandatory requirement is for higher education students to adhere to the norms of the "Code of Academic Ethics of the Yaroslav Mudryi National Law University" (https://nlu.edu.ua/files/norm_doc/kodeks_academichnoyi_etyky.pdf).

During classroom sessions, the use of gadgets is allowed only for educational purposes (for example, viewing lecture presentations). The use of laptops and tablets for taking lecture notes and tracking necessary information is allowed.

Control measures

The assessment of learning outcomes in the discipline "International Tax Law" involves conducting current and final control based on an accumulative

grading system.

Current control of knowledge includes:

- control of the quality of students' understanding of the programme material in practical classes using various methods such as oral, written, or express questioning, solving practical tasks or problems, participating in case studies, and defending essays or reports initiated by the student. Ongoing assessment aims to evaluate the student's level of preparation in mastering the material. During practical classes, students can receive grades on a four-point scale (0, 3, 4, 5);

- control of the quality of students' understanding of the programme material, which is conducted at the end of modules in the form of quizzes.

Throughout the semester, students are assigned tasks for independent work, such as preparing presentations, essays, or reports. The maximum score for independent work is 20 points.

The final control form for higher education students in the discipline is an examination. The minimum score required to pass the examination is 60 points.

Scale of final pedagogical control :

Assessment according to the ECTS scale	Definition	Assessment according to the national credit scale	Assessment according to a 100-point scale used in Yaroslav Mudryi National Law University
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