



## COURSE UNIT (MODULE) DESCRIPTION

Course unit (module) title	Code
GLOBAL TAX LAW	

Lecturer(s)	Department(s)
<b>Coordinator:</b> assist. dr. Povilas Gruodis <b>Other(s):</b>	Vilnius University, Faculty of Law, Department of Public Law Sauletekio av. 9, Building 1, LT-10222, Vilnius, 405 room, phone (8 5) 2366175, e-mail: <a href="mailto:vtkatedra@tf.vu.lt">vtkatedra@tf.vu.lt</a>
<b>Study cycle</b> Second	<b>Type of the course unit (module)</b> Elective

Mode of delivery	Course unit delivery period	Language(s) of instruction
Face-to-face	2 (spring) semester	English

Requirements for students	
<b>Pre-requisites:</b> none	<b>Co-requisites (if any):</b> none

Number of credits allocated	Total student's workload	Contact hours	Self-study hours
5	133	32	101

Purpose of the course unit (module): competences to be developed during the course	
Students should obtain profound knowledge about global taxation system, the main principles of international taxation, international organizations playing the main role in the global taxation, as well as abilities to analyze present and future issues related with the global taxation, the influence of the global taxation on the national and on the EU tax law. Students should shall be able to apply legal reasoning, interpret and assess the main topical issues of the global taxation as well as complex situations where there are no established regulation or existing legal precedents.	

Learning outcomes of the course unit (module)	Teaching and learning methods	Assessment methods
Students will gain in-depth legal knowledge on the tax law at global and the EU level and will be able to critically analyze and assess legal, economical and ethical consequences of the developments in this sphere and to propose innovative solutions.	An interactive method of teaching during lectures and seminars (oral presentation, cooperative learning methods, including group discussions, the analysis of problematic issues, case studies), individual studies (analysis of the relevant legal framework, policy and case-law, reading of academic literature).	Participation in class activities (presentation, discussion, solving practical issues), individual research project (preparation, presentation and answering questions), final examination (essay-type questions and a test of close-ended questions).
Students will gain systematic and practical understanding of the global tax law, and its context, its application to daily practical legal issues and challenges caused by the global tax law as well as to provide solutions for complex legal problems related to the international taxation.	An interactive method of teaching during lectures and seminars (oral presentation, cooperative learning methods, including group discussions, the analysis of problematic issues, case studies), individual studies (analysis of the relevant legal framework, policy and case-law, reading of academic literature).	Participation in class activities (presentation, discussion, solving practical issues), individual research project (preparation, presentation and answering questions), final examination (essay-type questions and a test of close-ended questions).
Students will be able to determine ethical foundations of international tax planning.	An interactive method of teaching during lectures and seminars (oral presentation, cooperative learning methods, including group discussions, the analysis of problematic issues, case studies), individual studies (analysis of the relevant legal framework, policy and case-law, reading of academic literature).	Participation in class activities (presentation, discussion, solving practical issues), individual research project (preparation, presentation and answering questions), final examination (essay-type questions and a test of close-ended questions).
Students will be able to analyze and	An interactive method of teaching	Participation in class activities

<p>interpret national, supranational (including European Union) and international regulation, policy and case-law of supranational courts on the tax law related issues, to critically assess them by predicting their shortcomings in the light of the global tax system.</p>	<p>during lectures and seminars (oral presentation, cooperative learning methods, including group discussions, the analysis of problematic issues, case studies), individual studies (analysis of the relevant legal framework, policy and case-law, reading of academic literature).</p>	<p>(presentation, discussion, solving practical issues), individual research project (preparation, presentation and answering questions), final examination (essay-type questions and a test of close-ended questions).</p>
<p>Students will professionally communicate orally and in written, unambiguously and reasonably convey own well-grounded ideas, arguments and conclusions or findings reached collaborating in groups based on theoretical and practical knowledge and will be able to trigger or to contribute to the discussion with specialists and non-specialists providing their own insights in an international context.</p>	<p>An interactive method of teaching during seminars (oral presentation, cooperative learning methods, including group discussions, the analysis of problematic issues, case studies), individual studies (analysis of the relevant legal framework, policy and case-law, reading of academic literature).</p>	<p>Participation in class activities (presentation, discussion, solving practical issues), individual research project (preparation, presentation and answering questions), final examination (essay-type questions and a test of close-ended questions).</p>
<p>Students will be able to autonomously choose legal sources and scientific literature, systemize collected material on the problem, summarize it, analyze and critically interpret, argue one's position and lay out a reasoned conclusion.</p>	<p>An interactive method of teaching during seminars (oral presentation, cooperative learning methods, including group discussions, the analysis of problematic issues, case studies), individual studies (analysis of the relevant legal framework, policy and case-law, reading of academic literature).</p>	<p>Participation in class activities (presentation, discussion, solving practical issues), individual research project (preparation, presentation and answering questions), final examination (essay-type questions and a test of close-ended questions).</p>

Content: breakdown of the topics	Contact hours							Self-study: hours and assignments	
	Lectures	Consultations	Seminars	Practical sessions	Laboratory activities	Internship/work placement	Contact hours	Self-study hours	Assignments
1. History, present and future of the global tax law	2		2				<b>4</b>	<b>14</b>	Analysis of the relevant legal framework and case-law, reading of academic literature
2. International organizations playing the main role in global taxation system	1		1				<b>2</b>	<b>6</b>	Group assignments; Analysis of the relevant legal framework and case-law, reading of academic literature
3. The main principles of the global taxation	2		2				<b>4</b>	<b>15</b>	Analysis of the relevant legal framework and case-law, reading of academic literature
4. The regulation system of the global taxation: tax treaties, supranational laws and other	3		3				<b>6</b>	<b>18</b>	Analysis of the relevant legal framework and case-law, reading of academic literature
5. Taxation systems in the world: (residency, citizenship, territorial and others).	2		2				<b>4</b>	<b>12</b>	Analysis of the relevant legal framework and case-law, preparation of individual project; reading of academic literature
6. The problem of double taxation and double-taxation relief methods	2		2				<b>4</b>	<b>12</b>	Group assignments; preparation of individual project; analysis of the relevant legal framework and case-law, reading of academic literature
7. The main problems of the global tax laws (aggressive tax planning, tax avoidance, tax evasion and others)	2		2				<b>4</b>	<b>12</b>	Group assignments; preparation of individual project; analysis of the relevant legal framework and case-law, reading of academic literature
8. ANTI-BEPS measures in the global taxation system	2		2				<b>4</b>	<b>12</b>	Group assignments; preparation of individual project; analysis of the

							relevant legal framework and case-law, reading of academic literature
<b>Total</b>	<b>16</b>		<b>16</b>			<b>32</b>	<b>101</b>

<b>Assessment strategy</b>	<b>Weight, percentage</b>	<b>Assessment period</b>	<b>Assessment criteria</b>
Participation in class activities	20	During the semester	<p>Students will be expected to demonstrate both the knowledge gained during the course as well as their abilities to apply it in a given situation. Assessment of participation in class activities consists of:</p> <ul style="list-style-type: none"> <li>- presentation of assigned topics in group (capability to critically assess the issues, to identify the most significant features, tendencies and developments related to the particular topic, to provide orally clear arguments in support of their points made in a logical, coherent and structured manner);</li> <li>- practical exercises (comprehensive analysis of practical situations while reviewing regulatory cases, relevant case-law and preparing for moot-exercises);</li> <li>- participation in discussions (capability to provide correct answers to questions, formulate problems and suggest (search for) solutions, offer thoughtful critical remarks, contribute to other participants' ideas).</li> </ul> <p>During the class activities knowledge will be assessed based on student's ability to interpret most recent case law and case-studies from the global taxation fields, to identify legal challenges and suggest viable solutions to the regulatory environment.</p>
Individual research project	20	During the semester	<p>Every student will be assigned an individual research project to be finished during the period of approximately two weeks. The assessment of an individual research project related to the analysis of the global tax issues and will be based on:</p> <ul style="list-style-type: none"> <li>- work content (comprehensive problem analysis, proper source application, critical analytical thinking, conclusion/recommendation formulation);</li> <li>- work structure and style (clear structural parts, scientific language style, exact wording, source references, proper and ethical citation use);</li> <li>- work presentation (concentrated work presentation, adhesive scientific language, the use of informative visual aids);</li> <li>- efficient and active participation in discussion, answering to questions, contribution to other participants' ideas.</li> </ul>
Final examination	60	At the end of the course	<p>The maximum number of points that may be received for the written examination is 6 (i.e. 6 points out of the final grade, which is 10 points). In the written examination, two essay-type questions (the assessment will be based on the student's capability to provide arguments in writing in a clear, structured, logical manner, to base their arguments on relevant legal provisions and case-law, to explain possibly different opinions of the academic debate, to provide their own insights and to base them on their own reasonable and convincing argumentation) and a test of 15 close-ended questions will be provided. Each essay-type question is evaluated with 1,5 points and each test question – 0,2 points.</p>

<b>Author</b>	<b>Year of publication</b>	<b>Title</b>	<b>Issue of a periodical or volume of a publication</b>	<b>Publishing place and house or web link</b>
<b>Compulsory reading</b>				
Brian J., Arnold	2015	An introduction to tax treaties		<a href="https://www.un.org/esa/ffd/2015/wp-content/uploads/2015/10/TT_Introduction_Eng.pdf">https://www.un.org/esa/ffd/2015/wp-content/uploads/2015/10/TT_Introduction_Eng.pdf</a>
Allison Christians	2017	A Global Perspective on Citizenship-Based Taxation		<a href="https://repository.law.umich.edu/cgi/viewcontent.cgi?article=1486&amp;context=mjil">https://repository.law.umich.edu/cgi/viewcontent.cgi?article=1486&amp;context=mjil</a>
Avi-Yonah, Reuven S.	2004	International Tax as International Law		<a href="https://repository.law.umich.edu/cgi/viewcontent.cgi?article=15">https://repository.law.umich.edu/cgi/viewcontent.cgi?article=15</a>

				52&context=articles
Andrea Amatucci, Eusebio Gonzalez, Christoph Trzaskalik	2012	International Tax Law	2 <sup>nd</sup> edition	Kluwer Law International
Organization for Economic Co-operation and Development (OECD)	2016	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS		<a href="https://www.oecd.org/tax/treaties/multilateral-convention-to-implement-tax-treaty-related-measures-to-prevent-beps.htm">https://www.oecd.org/tax/treaties/multilateral-convention-to-implement-tax-treaty-related-measures-to-prevent-beps.htm</a>
United Nations	2017	Model Double Taxation Convention between Developed and Developing Countries		<a href="https://www.un.org/esa/ffd/wp-content/uploads/2018/05/MDT_2017.pdf">https://www.un.org/esa/ffd/wp-content/uploads/2018/05/MDT_2017.pdf</a>
Organization for Economic Co-operation and Development (OECD)	2013	Action Plan on Base Erosion and Profit Shifting		<a href="https://www.oecd.org/ctp/BEPSActionPlan.pdf">https://www.oecd.org/ctp/BEPSActionPlan.pdf</a>
Organization for Economic Co-operation and Development (OECD)	2020	OECD/G20 Inclusive Framework on BEPS Progress report July 2019 – July 2020		<a href="http://www.oecd.org/tax/beps/oecd-g20-inclusive-framework-on-beps-progress-report-july-2019-july-2020.pdf">http://www.oecd.org/tax/beps/oecd-g20-inclusive-framework-on-beps-progress-report-july-2019-july-2020.pdf</a>
João Marcus de Melo Rigoni	2017	The international tax regime in the twenty-first century: the emergence of a third stage	Volume 45, Issue 3	Intertax
<b>Recommended reading</b>				
Lynne Oats, Emer Mulligan	2019	Principles of International Taxation		Bloomsbury Professional, London, UK
Organization for Economic Co-operation and Development	2017	Model Tax Convention on Income and on Capital: Condensed Version		Organization for Economic Co-operation and Development (OECD), Paris, France
Salvador Barrios, Harry Huizinga, Luc Laeven, Gaëtan Nicodème	2009	International Taxation and Multinational Firm Location Decisions		<a href="https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/gen_info/economic_analysis/tax_papers/taxation_paper_16_en.pdf">https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/gen_info/economic_analysis/tax_papers/taxation_paper_16_en.pdf</a>
Nicola Branzoli, Antonella Caiumi	2018	How effective is an incremental ACE in addressing the debt bias? Evidence from corporate tax returns		<a href="https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_paper-72-ace.pdf">https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_paper-72-ace.pdf</a>
IHS (project leader) In consortium with CPB DONDENA	2018	Aggressive Tax Planning Indicators - final report		<a href="https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_papers_71_atp_.pdf">https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_papers_71_atp_.pdf</a>
Antonella Caiumi, Thomas Hemmelgarn and Ernesto Zangari	2017	Tax Uncertainty: Economic Evidence and Policy Responses		<a href="https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_paper_67.pdf">https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_paper_67.pdf</a>
Christoph Spengel, Jost H. Heckemeyer, Hannah Nusser, Oliver Klar, Frank Streif	2016	The Impact of Tax Planning on Forward- Looking Effective Tax Rates		<a href="https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_paper_64.pdf">https://ec.europa.eu/taxation_customs/sites/taxation/files/taxation_paper_64.pdf</a>
Saskia Kohlhase, Jochen Pierk	2019	The effect of a worldwide tax system on tax management of foreign subsidiaries		<a href="https://link.springer.com/content/pdf/10.1057/s41267-019-00287-9.pdf">https://link.springer.com/content/pdf/10.1057/s41267-019-00287-9.pdf</a>
ORGANIZATION FOR ECONOMIC CO- OPERATION AND DEVELOPMENT (OECD)	2017	<i>OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations</i>		OECD publications, Paris
VAN DEN VELDE, C.; CANNAS F.	2021	<i>Harmful tax practices within the EU. Definition, identification and recommendations</i>		Publications office of the European Union <a href="https://op.europa.eu/en/publication-detail/-/publication/f4899344-e516-">https://op.europa.eu/en/publication-detail/-/publication/f4899344-e516-</a>

				<a href="https://www.ncbi.nlm.nih.gov/pmc/articles/PMC259159153"><u>11eb-a1a5-01aa75ed71a1/language-en/format-PDF/source-259159153</u></a>
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