

Module Details	
Module Title	International Law of Taxation
Module Code	LAW7073-B
Academic Year	2023/4
Credits	20
School	School of Law
FHEQ Level	FHEQ Level 7

Contact Hours	
Type	Hours
Seminars	32
Directed Study	168

Availability	
Occurrence	Location / Period
BDA	University of Bradford / Semester 2

Module Aims
<p>The aim of the module is to introduce students to the legal frameworks and principles for regulating FinTech and virtual assets. The law in these areas is emerging and the students will be able to engage with ongoing legal developments, issues and debates. The module covers key areas of fintech and virtual assets. This module is an important element of the LLM Technology and Artificial Intelligence Law because fintech and virtual assets are prominent examples of technological innovations gaining increased industrial attention and where legal responses are required; part of the LLM International Banking and Financial Technology Law, which covers law and regulation of the financial services industry where fintech and virtual assets operate; part of the LLM International Corporate Law and Governance because fintech and virtual assets are used to facilitate corporate financial transactions; part of the LLM international Commercial Law, due to the fintech's rising significance for transactions in electronic commerce covered by the programme; and part of the LLM International Legal Studies as one of the significant emerging areas of legal study that students could explore. This module is also suitable for any other postgraduate programme where knowledge of the regulation of fintech and virtual assets can contribute to the achievement of the programme's aims.</p>

## Outline Syllabus

Selection from one of the following indicative topics:

- Fintech: introduction and main markets
- The regulation of crowdfunding and crowdlending
- The regulation of open banking and fintech payments
- The regulation of Insurtech
- Roboadvisors: legal issues and debates
- The role of regtech
- Virtual assets: definition and main types and features
- The regulation of distributed ledger technology and smart contracts
- The types and regulation of crypto-assets
- Money laundering and terrorist financing
- Central Bank Digital Currencies: legal issues and debates.
- Development of a range of transferable skills such as independent study, effective written and oral communication and problem solving

## Learning Outcomes

Outcome Number	Description
1	Explore, at a practical and theoretical level, the theories and principles underpinning tax law and policy.
2	Develop an understanding of the key issues around taxation and the applicable rules of the current tax laws.
3	Apply the existing legal principles and frameworks to provide legal solutions to practical problems.
4	Carry out independent legal research in the field and communicate effectively orally and in writing using appropriate legal terminology.

## Learning, Teaching and Assessment Strategy

The module uses 32 hours of seminars delivered over 12 weeks to support learning and achievement. The seminars will address the key legal issues, concepts and frameworks associated with fintech and crypto-assets and will include a set of structured learning activities (eg, discussion of pre-read academic materials) that 'scaffold' the learning.

The seminars will also include tasks and discussions on practical aspects of law, areas of law reform and they will offer opportunities for further study and self-study.

The learning process is a mix of directed and independent study.

Initially you will be directed to study the topics selected by the module team through the provision to you on the virtual learning environment of relevant materials (lecture slides, reading lists etc). The aim of the directed part of the study will be to introduce you to the fundamental legal concepts and principles of the subject area and of relevant learning resources. Then you will be guided to study the topics more broadly and independently with the module team setting in the weekly activities research and other tasks, such as search for solution to real life problems and for legal advice to clients, which require independent research and study by you. independent legal research requires drawing on variety of both primary and secondary materials and written and oral presentations by you. It also requires development of legal arguments and evaluations personal to you. The weekly interactions in class will facilitate written and oral communication between the student and the lecturer through discussion of legal issues and debates. Oral feedback will be given in the class and opportunities for written feedback will be provided. Tutors will be available to meet you individually (face-to-face or online) if requested to discuss further feedback opportunities and review your progress. Formative assessment will be made available to help you better prepare for the summative assessment.

## Mode of Assessment

Type	Method	Description	Weighting
Summative	Coursework - Written	Written Research Project on a Law topic or combination of topics covered in the module. (4000 Words)	100%

## Reading List

To access the reading list for this module, please visit <https://bradford.rl.talis.com/index.html>

### *Please note:*

*This module descriptor has been published in advance of the academic year to which it applies. Every effort has been made to ensure that the information is accurate at the time of publication, but minor changes may occur given the interval between publishing and commencement of teaching. Upon commencement of the module, students will receive a handbook with further detail about the module and any changes will be discussed and/or communicated at this point.*