

Module Details	
Module Title	International Law of Taxation
Module Code	LAW7073-B
Academic Year	2024/5
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 this module is to introduce and explore the key legal issues and principles underpinning taxation law and policy. It will approach the issue from international perspective, while elements of tax policy in important jurisdictions especially in US, UK and EU will be considered.</p> <p>This module is an important element of the LLM international Commercial Law, because it helps students to appreciate how the corporate profits are effectively manipulated to the advantage of corporations using different structuring procedures; and it could also form an integral part of the LLM International Banking and Financial Technology Law as much of the tax evasion and avoidance are facilitated through banks, especially located, in tax havens and offshore centres and so having an understanding of the international tax regulations and its effects on international banking will enhance the overall appreciation and understanding of the banking regulations. Similarly, the module can enable students of LLM in Legal studies to appreciate the conceptual relationship between legal provisions in the international tax arena and their underlying theoretical and/or policy frameworks which although falling within international law are moulded to fit within a specific context.</p>

## Outline Syllabus

An indicative list of topics is included below. The list may be subject to change in order to better reflect new developments in Law:

Introduction to the aims and objectives of tax law and policy.

The problem of tax evasion, tax avoidance and tax havens.

International tax competition.

Main types of tax (e.g. income tax, inheritance tax etc).

Special types of tax (carbon tax, digital tax etc).

Issues in taxation of multinational corporations.

International co-operation to address tax evasion and tax avoidance.

The future of tax law and policy.

Principles and laws of tax policy in select jurisdictions (UK, US, EU etc ).

## 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

Students will engage with a series of workshops. The workshops will address the key legal concepts and frameworks about tax law and will include a set of structured learning activities (eg, discussion of pre-read academic materials) that 'scaffold' the learning. The workshops will also include tasks and discussions on practical aspects of law and ethics. Additional opportunities for self-study will be provided through the virtual learning environment.

Successfully completing tasks set will require independent legal research drawing on variety of both primary and secondary materials and written and oral presentations by you. 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.

The assessment will test your knowledge and understanding of theoretical perspectives of the law and your ability to use theory to provide solutions to real world problems. It will include the submission of a written research report of 4,000 words on a law topic or combination of topics covered by the module. The purpose of the assessment will be to offer, based on your own independent research, a critical account and evaluation of a contemporary problem, concept or court case or theory about capital markets and securities law. There will be elements of formative assessment during the module which will support your development towards the final 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 <a href="https://bradford.rl.talis.com/index.html">https://bradford.rl.talis.com/index.html</a>

*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.*

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