

Ministry of Education and Science of Ukraine

V.N. Karazin Kharkiv National University

Department of State Law Disciplines

"APPROVED" by

Dean of the Faculty of Law

Vitalii SEROHIN



« 29 » серпня 2024

## ACADEMIC COURSE WORKING PROGRAM

### International tax law

level of academic degree:	second (master's degree level)
subject area:	29 International relations
special field:	293 International Law
program of study:	International Law
type of discipline:	Compulsory
faculty:	School of Law

2024\2025 academic year



The program is recommended for approval by the Academic Council of the Faculty of Law

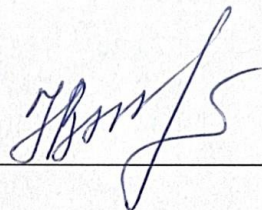
“28” August 2024 year, protocol No.1

**PROGRAM DEVELOPER:** Bezdieniezhna Daryna Oleksandrivna lecturer at the Department of State Law Disciplines of the School of Law of V.N. Karazin Kharkiv National University.


The program was approved at the meeting of the Department of State Law Disciplines

“26” August 2024 year, protocol No.12

Head of the Department of State Law Disciplines

  
\_\_\_\_\_  
(Nataliia HRYSHYNA)


The program has been approved with the guarantor of the educational (professional scientific) program ( head of the project group) 293 Master of International Law

Guarantor of the educational program of the second (master`s) level of higher education  
“International Law” Doctor of legal Science, Professor  Oleksandr  
HAVRYLENKO

The program was approved by the Scientific and Methodological Commission of the Faculty Of Law

«28» August 2024, protocol number 1

Head of Scientific and Methodological Commission of the Faculty Of Law

  
\_\_\_\_\_  
(Hanna ZUBENKO)

## INTRODUCTION

The programme of the discipline "International Tax Law" is compiled in accordance with the educational and professional programme of master's degree (second level of higher education) speciality 293 International Law

### 1. Description of the discipline

1.1. The purpose of teaching the discipline training of specialists who have high legal awareness and legal culture, possess the knowledge and practical skills necessary in their professional activities to solve specific problems in the field of international tax law; study of the main ways and methods of international legal regulation of tax relations; analysis of the main sources and clarification of the legal status of subjects of international tax law, including Ukraine. make balanced and informed decisions within their professional competence.

#### 1.2. The main objectives of the discipline

The main objectives of the discipline are the formation of the following general and subject (professional) competencies: within (GC 3) - to know and understand the subject of comparative fiscal law; within (GC 11) - to master the ability to exercise their rights and responsibilities in the field of international tax law, to understand the values of civil (free democratic) society and the need for its sustainable development, the rule of law, human and civil rights and freedoms in Ukraine; within (SC 7) - to master the ability to apply knowledge of the tasks, principles and doctrines of international tax law; within (SC 12) - to master the ability to analyse legal issues, formulate and justify legal positions in the field of international tax law.

#### 1.3. Number of credits - 4

#### 1.4. Total number of hours – 120

1.5. Characteristics of the academic discipline
Compulsory/selective

Full-time mode of study	Part-time mode of study
Year of study	
1st	1st
Semester	
2nd	2nd
Lectures	
28 hours	6 hours
Practicals, seminar classes	
14 hours	4 hours
Independent work	
102 hours	140 hours
Individual task	
Control work	
1	1

### 1.6. Planned learning outcomes

According to the requirements of the educational and professional programme, students should achieve the following learning outcomes:

Demonstrate knowledge and understanding of the main modern legal doctrines, values and principles of the national legal system (PLO 18).

Demonstrate the necessary knowledge and understanding of the nature and content of international tax law (PLO 19).

Explain the nature and content of basic legal phenomena and processes in the field of law (PLO 20).

## 2. Thematic plan of the discipline

### **Section 1. Socio-economic and legal basis of interstate cooperation in the field of taxation**

*Topic 1: The emergence of international legal regulation of tax relations*

Content: 1. International cooperation on taxation with regard to the USSR. 2. International legal regulation of tax relations in the context of economic globalisation.

*Topic 2. International tax law in the system of legal regulation of tax relations*

Content: 1. International tax law as a legal institution. 2. The relationship between national and international tax law. 3. Principles of international tax law.

*Topic 3. Sources of international tax law*

Content: 1. Establishment of tax law through the conclusion of international treaties. 2. Classification of international tax treaties. 3. Acts of international organizations and international conferences as a source of international tax law. 4. Judicial precedent in the system of legal regulation of international tax relations.

*Topic 4. Subjects of international tax law*

Content: 1. Concept and types of subjects of international tax law. 2. International legal basis of the tax status of legal entities. 3. Residence of individuals for tax purposes.

*Topic 5. International legal framework for the unification and harmonization of tax regulation*

Content: 1. Influence of international tax law on the process of unification and harmonization of national tax legislation. 2. Implementation of the norms of model (standard) legal acts. 3. General characteristics of the Model Tax Code of the CIS. 4. Model standard agreements on avoidance of double taxation.

**Section 2. Special issues of international tax law**

*Topic 1: International legal acts on the elimination of double taxation*

Content: 1. Legal situations of international double taxation and legal means of their solution. 2. Legal characteristics of general agreements for the elimination of double taxation. 3. Elimination of double taxation in the field of transport on the basis of international agreements of limited duration. 4. Agreements containing provisions on the elimination of double taxation in the field of copyright. 5. Settlement of double taxation situations with respect to indirect taxes.

*Topic 2. International legal basis of tax exemption*

Content: 1. Tax privileges and immunities as institutions of international tax law. 2. Special tax status of diplomatic missions and consulates. 3. Tax exemption of international organizations.

*Topic 3. International legal acts on cooperation in tax administration*

Content: 1. Elements of international legal regulation of the exchange of information between tax administration authorities and assistance in the collection of taxes. 2. Main provisions of the Convention on Mutual Administrative Assistance on Tax Matters. 3. Agreements on cooperation and mutual assistance in matters of tax compliance.

*Topic 4. International legal regulation of cooperation of law enforcement agencies in the fight against tax crimes.*

Content: 1. Global and European approaches to the organization of combating economic crimes. 2. Peculiarities of application of international agreements on legal assistance in criminal cases concerning fiscal offences. 3. Agreements on cooperation and exchange of information in the field of combating violations of financial and tax legislation. 4. International legal principles of activity of the CIS member states in the fight against tax crimes.

*Topic 5. International tax justice*

Content: 1. Tax disputes in the system of international justice. 2. Consideration of tax disputes in the European Court of Justice. 3. Practice of consideration of "tax cases" by the European Court of Human Rights. 4. Interpretation of international tax and legal norms by the CIS Economic Court. 5. The competence of the International Commercial Arbitration to consider tax disputes.

**3. Structure of the discipline**

Sections and topics	Hours											
	Full-time						Part-time					
	All	including					All	including				
		L	S	Lab	Ind	Med		L	S	La b	Ind	Med
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>Section 1. Socio-economic and legal basis of interstate cooperation in the field of taxation</b>												

Topic 1: The emergence of international legal regulation of tax relations	10	2	1			7	10	1	1			8
Topic 2. International tax law in the system of legal regulation of tax relations	10	2	1			2	10	1				9
Topic 3. Sources of international tax law	10	2	1			7	10	2				10
Topic 4. Subjects of international tax law	15	3	2			10	15	1	1			13
Topic 5. International legal framework for the unification and harmonization of tax regulation	15	3	1			11	15	1				14
<b>Total</b>	60	12	6			42	60	6	2			54
<b>Section 2. Special issues of international tax law</b>												
Topic 1: International legal acts on the elimination of double taxation	10	2	1			7	10	1				9
Topic 2. International legal basis of tax exemption	10	2	1			7	10	1				9
Topic 3. International legal acts on cooperation in tax administration	12	2	1			9	12					12
Topic 4. International legal regulation of cooperation of law enforcement agencies in the fight against tax crimes.	12	3	1			8	12		1			11
Topic 5. International tax justice	16	3	2			11	16		1			13
<b>Total</b>	60	12	6			42	60	2	2			54
<b>Total hours</b>	<b>120</b>	<b>24</b>	<b>12</b>			<b>84</b>	<b>120</b>	<b>8</b>	<b>4</b>			<b>108</b>

#### 4. Topics of seminar classes

№	Name of Topic	Number of hours
1.	The emergence of international legal regulation of tax relations	1/1

2.	International tax law in the system of legal regulation of tax relations	1
3.	Sources of international tax law	1
4.	Subjects of international tax law	2/1
5.	International legal framework for the unification and harmonization of tax regulation	1
6.	International legal acts on the elimination of double taxation	1
7.	International legal basis of tax exemption	1
8.	International legal acts on cooperation in tax administration	1/1
9.	International legal regulation of cooperation of law enforcement agencies in the fight against tax crimes.	1
10.	International tax justice	2/1
	<b>Number of hours</b>	<b>12/4</b>

A variety of teaching methods are used in practical and seminar classes.

**Reproductive method.** The students' activities are algorithmic, i.e. they are performed according to instructions, prescriptions, rules in similar situations to the one shown in the sample. Students' activities are organized on the basis of repeated reproduction of the acquired knowledge. For this purpose, various exercises, practical tasks, programmed control, and various forms of self-control are used. It is used in conjunction with the information-receptive method (which precedes the reproductive method). Together, they contribute to the formation of knowledge, skills and abilities of students, form the basic mental operations (analysis, synthesis, generalization, transfer, classification).

**The partially searching or heuristic method** consists in organizing an active search for a solution to the cognitive tasks set in the course of study (or formulated independently). The search for a solution takes place under the guidance of a teacher or on the basis of heuristic programs and instructions. The thinking process becomes productive. The thinking process is guided and controlled step by step by the teacher or by the students themselves through the use of programs (including computer programs) and textbooks. The method allows you to activate thinking, to arouse interest in learning at seminars and colloquia.

**Research method.** This method involves analyzing the material, setting problems and tasks, and giving students brief oral or written instructions. Students independently study literature, sources, conduct observations and measurements, and perform other search activities. Tasks performed using the research method should contain all the elements of an independent research process (setting a task, justification, assumptions, searching for appropriate sources of necessary information, and solving the task). This method most fully demonstrates initiative,



independence, and creative search in research activities. Academic work directly develops into scientific research.

**Elements of discussion** (disputes, clashes of positions, deliberate exacerbation and even exaggeration of contradictions in the content material under discussion) can be used in almost any organizational form of learning, including lectures. Discussion methods are a means not only of teaching, but also of education.

One of the most effective active learning methods is **the business game**. The method reveals the personal potential of the student: each participant can diagnose his or her own capabilities, as well as in joint activities with other participants. Positive factors in the use of business games are the activation of students' thinking, increasing the independence of the future specialist, bringing learning closer to professional activity, preparing students for professional practice; high motivation, emotional intensity of the learning process.

## 5. Independent work

<b>№</b>	<b>Types and content of independent work</b>	<b>Number of hours</b>
1.	International tax relations as a subject of international tax law	42/54
2.	Tax disputes in the European Court of Justice	42/54
	<b>Total</b>	<b>84/108</b>

**The independent work** of students is the main means of learning the educational material in their free time. Independent work includes: studying of educational material, performance of individual tasks, research work. The study time allocated for independent work of a full-time student is regulated by the curriculum and the working curriculum. The content of independent work on the discipline is determined by the program of the discipline, methodological materials, tasks and instructions of the academic staff.

The independent work of students is provided by the system of educational and methodological support provided by the program of the discipline: textbooks, teaching and methodological manuals, lecture notes, collections of tasks, sets of individual semester assignments, workshops, methodological recommendations for the organization of independent work and the implementation of individual tasks, electronic and other teaching materials, distance learning courses. Methodological materials for independent work of students should

provide for the possibility of self-control on the part of the student. Relevant scientific and professional monographic and periodical literature is recommended for independent work.

Independent work on the study of educational material can take place in the Central Scientific Library of the University, classrooms, etc.

Control of the mastery of the discipline's educational material assigned to independent work is mandatory.

## **6. Individual task**

The control work in the discipline "International Tax Law" is provided in the form of test tasks or detailed answers to questions. For part-time students, the test may be in the form of an essay.

### **Topics of abstracts:**

1. Principles of international tax law
2. Acts of international organizations as sources of international tax law
3. Personal law and nationality of a legal entity
4. Practice of consideration of "tax disputes" by the European Court of Human Rights.
5. Case law of the ECHR on tax disputes
6. Interpretation of international tax law.

## **7. Teaching methods**

The training is conducted using methods of maximum student activation during classes by organizing business games, performing creative tasks, preparing presentations, abstracts, reports and messages.

Students' self-study and group assignments are stimulated in order to acquire teamwork skills and find solutions to problems on their own.

## **8. Methods of control**

The following methods of knowledge control are used in teaching students:

- conducting current knowledge control;

- checking the performance of individual tasks by students: homework and independent work (in class and using the Google Classroom platform);
- module control of students' knowledge.

**Control methods** are methods of diagnostic activities that allow for feedback in the learning process in order to obtain data on learning progress and the effectiveness of the learning process.

Control measures determine the compliance of the level of knowledge, skills and abilities acquired by students with the requirements of regulatory documents on higher education.

Self-control is intended for self-assessment by higher education students of the quality of learning of the educational material of the discipline (section, topic). To this end, the textbooks for each topic (section), as well as the methodological developments for seminars, provide questions for self-control.

The departmental control is carried out to assess the level of students' training in the discipline at different stages of its study and is carried out in the form of entrance, current, milestone and semester control.

The following types of control of learning outcomes are used in the educational process: entrance, current during the semester, tests provided for in the curriculum, acceptance of individual tasks, term papers, final semester, deferred control.

**The entrance control** is conducted before the study of a new course in order to determine the level of students' training in the disciplines that support this course. The entrance control is carried out at the first lesson on tasks that correspond to the programs of previous study. The results of the control are analyzed at departmental (interdepartmental) meetings and meetings of methodological commissions together with academic staff who teach the supporting discipline. Based on the results of the incoming control, measures are developed to provide individual assistance to students and adjust the educational process.

**Current control** is carried out at all types of classroom classes during the semester. Current control can be conducted in the form of an oral survey or written control during practical, seminar classes, lectures, in the form of a colloquium, student presentations during the discussion of issues in seminars, in the form of computer testing, etc. Specific forms of current control and criteria for assessing the level of knowledge are determined by the program of the discipline. The results of the assessment of students' work must be communicated to students in a

timely manner. The form of current control is the rector's control works. The results of the assessment of rector's tests can be counted as the results of the control work provided for in the curriculum.

**The final semester control** in the discipline is a mandatory form of assessment of student learning outcomes. It is conducted within the time limits established by the schedule of the educational process and in the amount of educational material determined by the program of the discipline. Semester control is conducted in the form of a test.

**Semester test** is a form of final control, which consists in assessing the students' mastery of lecture material, as well as their performance in practical classes.

The maximum number of points a student can receive in a semester test is 40.

The grade of the final control is set according to the national scale as the sum of the points gained by the higher education student during the semester when performing the control measures provided for by the program of the discipline and the points gained in the semester test.

The maximum amount of points that a student can gain in the study of a discipline is 100.

## 9. Scoring scheme

The total number of points is 100.

The number of points for an exam / test is 40.

The number of points during the semester is 60:

Number of points for answers in seminars  $\sum 40 = 40$ :

### Calculation formula

$$\sum 40 = \frac{\sum 1}{\sum 2} \times 8 \text{ (eight)}$$

### Note:

$\sum 40$  is the sum of the maximum number of points

$\sum 1$  - the sum of points received by the student for answers in seminars.

$\sum 2$  - number of seminars during the semester.

8 - coefficient

Control work - 10 points.

Current control						Individual task	Control work provided for in the curriculum	Total	Exam /Final test	Sum
T1	T2	T3	T4	T5	TN					
$\Sigma 40$						10	10	60	40	100

T1, T2 ... TN – topics.

Answer in the seminar class - 1-5 points.

### Scoring scheme for part-time students

Current control, independent work, individual tasks					
Individual task (abstract)	Defense of an individual task (abstract)	Control work		Exam	Sum
30	10	20	60	40	100

#### Assessment criteria for oral answers.

The current control is carried out, in particular, in the form of a survey and verification of the results of presentations at seminars and practical classes on a five-point grading scale.

**5 points** are awarded under the following conditions:

- the student works actively throughout the practical class;
- gives a complete, correct, consistent, coherent, well-founded presentation of the issue, accompanied by correct examples from doctrinal sources and references to current legislation;
- everything presented should demonstrate a deep understanding and orientation in the phenomena and processes under study;
- correct and comprehensive answers to additional questions from the teacher.

**4 points** are assigned under the following conditions:

- the student works actively during the practical lesson;
- gives a correct, complete summary of the textbook content and material presented by the teacher, but answers additional control questions posed by the teacher to determine the depth of understanding and ability to navigate the phenomena and processes with only some help from the teacher or colleagues;
- insufficiently comprehensive answers to additional questions posed by the teacher.

**3 points** are assigned under the following conditions:

- the student behaves passively in class, responds only when called upon by the teacher;
- generally demonstrates knowledge of the main educational material under consideration, but makes mistakes during the answer and realizes them only after the instructor's instructions;
- answers to questions not immediately, but only after some memory strain, and the answers are unclear;
- is unable to draw correlations with other problems of the discipline being studied without the teacher's help;

**2 points** are assigned under the following conditions:

- makes significant mistakes or skips the material altogether and partially corrects these mistakes only after the instruction of the teacher;



- the student shows ignorance of a significant part of the educational material, presents it illogically and uncertainly, there are pauses and interruptions in the answer, cannot explain the problem, although he/she understands it;

- does not present the material in a coherent and consistent manner.

**1 point** is given under the following conditions:

- the student makes gross mistakes in the presentation of the material and does not correct these mistakes even when pointed out by the teacher;

- demonstrates a lack of understanding of the material and, as a result, a complete lack of skills in analyzing phenomena and in the subsequent performance of practical tasks.

**Assessment criteria for control and examination/credit papers.**

Control and examination (credit) papers are performed in writing. A control paper consists of 10 test tasks, and an examination/scoring paper consists of 40 test tasks. Each test task has four answer options, only one of which is correct; one point is awarded for each correct answer.

**Rating scale**

The sum of points for all types of educational activities during the semester	Score on the national scale	
	On a four-level rating scale	On a two-level rating scale
90-100	excellent	credited
70-89	good	credited
50-69	satisfactory	credited
1-49	unsatisfactory	unaccredited

**10. Recommended reading**

**Basic literature**

**Legal acts**

1. The Tax Code of Ukraine dated 02.12.2010 No. 2755-VI // The Official Gazette of Ukraine. - 2011. - No. 13-14, No. 15-16, No. 17. - p. 112.

2. The Law of Ukraine "On the Procedure for Making Payments in Foreign Currency" of 23.09.94 // VVR of Ukraine. - 1994. - No. 40, p. 364.

3. The Law of Ukraine "On the Regime of Foreign Investment" of 19.03.1996 // The Official Gazette of Ukraine. - 1996. - No. 19. - p. 80.

4. The Law of Ukraine "On General Principles of Creation and Functioning of Special (Free) Economic Zones" of 13.10.92 // The Ukrainian Council of Ministers. - 1992. - № 50. - Article 676.

5. The Law of Ukraine "On Prevention and Counteraction to Legalisation (Laundering) of the Proceeds of Crime" of 28.11.2002 // Holos Ukrainy. - No. 233 (10.12.2002).

6. The Customs Code of Ukraine of 13.03.2012. / Holos Ukrainy of 21.04.2012.

**Textbooks, study guides**

1. Buriak S. Tax disputes: emergence, nature, means of settlement: a textbook / S. Buriak, P. Melnyk, N. Ruban, O. Paseniuk, F. Yaroshenko, Z. Varnaliy / STAU; National

University of the State Tax Service of Ukraine / S. Buriak (ed.). - K. : Jurinkom Inter, 2009. – 800 p.

2. Gavrylenko N.V. Tax system: Workshop: a textbook. Lviv: Novyi Svit-2000, 2010. 352 p.

3. Zagorsky V.S. Budgetary and tax system of Ukraine: theory and practice / National Academy of State Tax Service of Ukraine. Irpin: National Academy of the State Tax Service of Ukraine, 2006. 304 p.

4. Ivanov Y. B., Krysovaty A. I., Kizima A. Y., Karpova V. V. Tax management: a textbook. K. : Znannya, 2008. 525 p.

5. Implementation of international legal norms in the field of taxation in the legislation of Ukraine: [monograph] / [Varnalii Z. S. and others] ; edited by Doctor of Economics, Professor P. V. Melnyk and Doctor of Law, Professor L. D. Tymchenko ; State Tax Service of Ukraine, National University of the State Tax Service of Ukraine, Research Centre for Taxation. - Irpin : National University of the State Tax Service of Ukraine, 2012. - 405 p.

6. International taxation: Textbook / Edited by Y.G. Kozak, V.M. Slipa - K.: Centre for Educational Literature, 2003. - 550 p. Selezen P.O. International legal cooperation of states in the field of taxation [Text]: Candidate of Laws (PhD): 12.00.11 / Selezen Pavlo Oleksandrovych ; National University of the State Tax Service of Ukraine. - Irpin, 2009. - 249 p.

7. Current state and prospects of taxation development in the EU countries / STAU; National University of the State Tax Service of Ukraine / Z.S. Varnaliy (ed.) - Irpin: National University of the State Tax Service of Ukraine, 2009. 150 p.

### **Supporting literature**

1. Lisbon Treaty on the EU 2009.

2. Council of Europe Convention on the Laundering, Search, Seizure and Confiscation of the Proceeds from Crime, 1990.

3. Directive 90/434/EEC of the Council of the European Communities on a common system of taxation of undertakings of different Member States in respect of mergers, divisions, transfers of assets and share exchanges of 23 July 1990.

4. Directive 90/435/EEC of the Council of the European Communities on a common system of taxation of parent companies and branches of different Member States of 1990.

5. Council Directive 91/308 of 10 June 1991.

6. Agreement on Cooperation of the Member States of the Commonwealth of Independent States in Combating Tax Offences, 2006.

7. The Convention between the Government of Ukraine and the Government of the United Kingdom of Great Britain and Northern Ireland for the Elimination of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital Gains of 1993.

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 on Capital Gains of 1994.

9. Order of the Cabinet of Ministers of Ukraine of 18 July 2005 N 271-p On measures to prevent minimization of tax liabilities, export of capital abroad and money laundering through offshore zones // <http://www.rada.gov.ua>.

10. Order of the Cabinet of Ministers of Ukraine of 23 February 2011. N 143-r "On the List of Offshore Zones" // Uryadovyi Kurier of 25.03.2011 - No. 54.

11. Collection of Treaties of the Council of Europe: Ukrainian version / Yevhen Vyshnevskiy (trans. and ed.) - K. : Parliamentary Publishing House, 2000. – 654 p.

12. Arutyunyan V. Problems of international double taxation and ways of their solution // Problems of theory and practice of management. - 2004. - №2. - P.39-42.

13. Borovyk S.S. Peculiarities of application and prospects for improvement of agreements on avoidance of double taxation and prevention of tax evasion from payment of income and property taxes // Bulletin of the Supreme Arbitration Court of Ukraine. - 2000. - №4. - P. 52-58.

14. Vodiannikov O., Perestiuk N. Elimination of double taxation. How to benefit from international treaties." - Accounting. - 2001. - No. 25/2 (440). - P. 21-27.

15. The role and place of the OECD and the IMF in the process of institutionalization of international financial relations in the tax sphere // Foreign trade: economy, finance, law. - 2014. - № 1. - P. 199-204.

### **11. Links to information resources on the Internet, video lectures, and other methodological support**

1. Official portal of the Verkhovna Rada of Ukraine - Access mode: <http://www.rada.gov.ua>

2. Government portal. - Access mode: <http://www.kmu.gov.ua/control>

3. The Unified State Register of Court Decisions of Ukraine: <http://reyestr.court.gov.ua>

4. <http://www.offshorecompany.ru/all.html>

5. Official website of the Ministry of Finance of Ukraine. [Access mode: <http://www.minfin.gov.ua>.

6. Official website of the State Customs Service of Ukraine. [Electronic resource]. - Access mode: [http:// www.castom.gov.ua](http://www.castom.gov.ua).

7. Official website of the Vernadsky National Library of Ukraine. [Electronic resource]. - Access mode: <http://www.nbuv.gov.ua>