

Abstract of the discipline
"International Tax Law"

1st year 2nd semester
Level of higher education - Master
Specialty 293 International Law
Number of credits - 4
Total hours - 120

The program of the academic discipline "International Tax Law" is compiled in accordance with the educational and professional program of preparation of the second (master's) level of higher education in the field of knowledge 29 International Relations, specialty 293 International Law.

The purpose of teaching the academic discipline is to train specialists who have a high sense of law and legal culture, possess the knowledge and practical skills necessary in their professional activities to solve specific tasks in the field of international tax law; study the main methods 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, in particular Ukraine. make informed and reasoned decisions within the framework of their professional competence.

Description of the discipline: The emergence of international legal regulation of tax relations. International tax law in the system of legal regulation of tax relations. Sources of international tax law. Classification of international tax agreements.. Subjects of international tax law. Residency of individuals for tax purposes. International legal foundations of unification and harmonization of tax regulation. International legal acts on the elimination of double taxation. International legal foundations of tax exemption. International legal acts on cooperation in tax administration. International legal regulation of cooperation between law enforcement agencies in combating tax crimes. International tax justice.

Form of final control: credit.