

# LA904-20 Issues in the Taxation of International Business

**20/21**

**Department**

School of Law

**Level**

Taught Postgraduate Level

**Module leader**

John Snape

**Credit value**

20

**Module duration**

9 weeks

**Assessment**

100% coursework

**Study location**

University of Warwick main campus, Coventry

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## Description

### Introductory description

International taxation is an important factor in the decision-making of international businesses, and in many cases it has a direct influence on the manner in which corporate groups and transactions are structured. It is of course also fundamentally important to nation states, which need tax revenues to fund public expenditure.

The module takes a theoretical approach to specific issues relating to international taxation in the context of international trade and investment. It does not focus on the national laws of any particular jurisdiction but rather on the general principles and structure of international taxation. The module will therefore be useful to students from any country or background.

[Module web page](#)

### Module aims

The focus of the module is on international tax issues relevant to cross-border trade and investment and to the multinational companies that engage in the majority of such trade and investment. It considers international tax law from many perspectives: historical, policy and compliance perspectives and also the perspective of both revenue authorities and taxpayers.

The module covers the basic principles of jurisdiction to tax and the connecting factors frequently used by countries in imposing taxes as well as the rules governing the main types of corporate income. It also looks at how conflicts lead to international double taxation, the problems that this creates for international trade and investment and the solutions provided for in double taxation treaties. It then considers tax planning and tax competition, tax havens and the response of developed countries to tax planning.

This is a particularly interesting time to study international taxation. The taxation of multinationals has become a subject of public discourse and a political issue, and the G20, the OECD and others are undertaking substantial work to address 'Base Erosion and Profit Shifting' ('BEPS'). The OECD/G20 BEPS project and other developments in international taxation will be covered in the module.

## **Outline syllabus**

This is an indicative module outline only to give an indication of the sort of topics that may be covered. Actual sessions held may differ.

Basic tax terminology and concepts

The meaning of international tax law and its parameters

The jurisdiction to tax

Double taxation conventions – nature and purpose

Double taxation conventions – interpretation and operation

Tax avoidance and evasion

Tax planning, tax competition and the role of tax havens

State responses to tax planning

Transfer pricing

Mutual assistance and co-operation between revenue authorities and enforcement of foreign tax claims

Current and future developments

The module does not assume any previous knowledge of tax law, national or international.

## **Learning outcomes**

By the end of the module, students should be able to:

- Understanding transfer pricing, mutual assistance and co-operation between revenue authorities and enforcement of foreign tax claims
- Understanding of basic tax terminology and concepts
- Understanding the meaning of international tax law and its parameters
- Understanding the jurisdiction to tax

- Understanding of double taxation conventions – nature and purpose/interpretation and operation
- Understanding tax avoidance and evasion, tax planning, tax competition and the role of tax havens and state responses to tax planning

### **Indicative reading list**

Reuven S Avi-Yonah, *Advanced Introduction to International Tax Law* (Edward Elgar Publishing 2015)

Angharad Miller and Lynne Oats, *Principles of International Taxation* (5th edn, Bloomsbury Professional 2016)

Kevin Holmes, *International Tax Policy and Double Tax Treaties* (2nd edn, IBFD 2014)

Peter Harris and David Oliver, *International Commercial Tax* (Cambridge University Press 2010)

### **Subject specific skills**

No subject specific skills defined for this module.

### **Transferable skills**

No transferable skills defined for this module.

## **Study**

### **Study time**

<b>Type</b>	<b>Required</b>
Seminars	(0%)
Tutorials	9 sessions of 1 hour (4%)
Online learning (independent)	9 sessions of 1 hour (4%)
Private study	182 hours (91%)
Total	200 hours

### **Private study description**

No private study requirements defined for this module.

### **Other activity description**

Consultation

## **Costs**

No further costs have been identified for this module.

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## Assessment

You must pass all assessment components to pass the module.

Students can register for this module without taking any assessment.

### Assessment group A1

	Weighting	Study time
4000 word essay	100%	
Students will write 4000 words on one of a number of listed titles.		

### Feedback on assessment

Feedback via Tabula

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## Availability

### Courses

This module is Optional for:

- Year 1 of TIMA-L981 Postgraduate Social Science Research
- Year 1 of TLAA-M3PJ Postgraduate Taught Advanced Legal Studies
- Year 1 of TLAS-M3P7 Postgraduate Taught International Economic Law
- Year 1 of TLAS-M221 Postgraduate Taught LLM in International Corporate Governance and Financial Regulation

This module is Option list A for:

- Year 1 of TLAA-M223 Postgraduate Taught International Commercial Law

This module is Option list C for:

- TPOS-M9PE Double MA in Politics and International Studies (with NTU Singapore)
  - Year 1 of M91F Globalisation and Development (Double Degree - NTU)
  - Year 1 of M91L International Development (Double Degree - NTU)
  - Year 1 of M91B International Political Economy (Double Degree - NTU)
  - Year 1 of M91C International Politics and East Asia (Double Degree - NTU)
  - Year 1 of M91D International Politics and Europe (Double Degree - NTU)
  - Year 1 of M91G International Security (Double Degree - NTU)
  - Year 1 of M91K Political and Legal Theory (Double Degree - NTU)

- Year 1 of M91J United States Foreign Policy (Double Degree - NTU)
- Year 2 of M91L International Development (Double Degree - NTU)
- Year 2 of M91B International Political Economy (Double Degree - NTU)
- Year 2 of M91C International Politics and East Asia (Double Degree - NTU)
- TPOS-M9PP Double MA in Politics and International Studies (with Universität Konstanz, Germany)
  - Year 1 of M92L International Development (Double Degree - Konstanz)
  - Year 1 of M92B International Political Economy (Double Degree - Konstanz)
  - Year 1 of M92C International Politics and East Asia (Double Degree - Konstanz)
  - Year 1 of M92D International Politics and Europe (Double Degree - Konstanz)
  - Year 1 of M92E International Relations (Double Degree - Konstanz)
  - Year 1 of M92G International Security (Double Degree - Konstanz)
  - Year 1 of M92K Political and Legal Theory (Double Degree - Konstanz)
  - Year 1 of M92H Public Policy (Double Degree - Konstanz)
  - Year 2 of M92B International Political Economy (Double Degree - Konstanz)
  - Year 2 of M92C International Politics and East Asia (Double Degree - Konstanz)
  - Year 2 of M92D International Politics and Europe (Double Degree - Konstanz)
  - Year 2 of M92E International Relations (Double Degree - Konstanz)
  - Year 2 of M92G International Security (Double Degree - Konstanz)
  - Year 2 of M92K Political and Legal Theory (Double Degree - Konstanz)
  - Year 2 of M92H Public Policy (Double Degree - Konstanz)
- Year 2 of TPOS-M9PT MA in International Development
- Year 2 of TPOS-M1P8 Postgraduate Taught International Politics and East Asia
- Year 2 of TPOS-M9PS Postgraduate Taught Political and Legal Theory
- Year 2 of TPOS-M9PQ Postgraduate Taught United States Foreign Policy