

Course Outline

Course number	RBE122				
Course title	International Tax Law				
Credit points	3 ECTS (2 CP)				
Total hours	80				
Contact hours	32				
Independent studies	48				
Course level	Bachelor				
Prerequisites	None				
Category	Mandatory		Restricted elective	x	Free elective

COURSE RESPONSIBLE

<i>Name</i>	<i>Academic degree</i>	<i>Academic position</i>
Jūlija Sauša	Mag. iur., University of Latvia (2011)	Visiting Lecturer

COURSE TEACHERS

<i>Name</i>	<i>Academic degree</i>	<i>Academic position</i>
Jūlija Sauša	Mag. iur., University of Latvia (2011)	Visiting Lecturer
Ilona Butāne	M. econ., Riga Technical University (1996) EMBA, Stockholm School of Economics Riga (2017)	Visiting Lecturer

COURSE ABSTRACT

The aim of this course is to provide a student with a basic understanding of the international taxation. The course will outline the principles of taxation both national and cross-border levels, discover international environment of taxation and main consideration points for MNEs doing global business around the globe from the tax perspective.

Upon completion of the course students will have understanding on various tax sources, namely international treaties, official documentation from Governmental, and non-Governmental organisations (e.g. IMF, OECD), as well as European institutions, and tax literature.

GRADING CRITERIA

Criteria	Weighting
Exam	50%
Seminars	30%
Course paper	20%

COURSE REQUIREMENTS

In order to pass the course, a student has to successfully attend all the seminars, submit the independently developed course paper, and pass the exam. The final grade of the course will be the average grade of the exam, the average grade in respect of the work during the seminars and the grade of the course paper submitted in a timely manner (based on the 50% - 30% - 20% proportion). If the student does not have the opportunity to participate in the seminar, he or she must contact the course responsible and complete the take-home assignment. If a student does not participate successfully in the seminars or does not submit the course paper evaluated with a grade "4" at least, the student is not allowed to take the exam. If a student receives the negative average grade for his or her work during the seminars or a negative grade for a submitted course paper, it is not possible to re-take this component. If a student fails the final exam, a student is entitled to take a re-exam. If after the re-exam the final grade is still negative, unfortunately the student has to re-take the course.

COURSE PLAN – MAIN SUBJECTS

No.	Main subjects	Planned hours
1	Introduction to International Tax Law	4
2	The OECD and the UN Models of Double Taxation Conventions	4
3	International Tax Planning and anti-avoidance measures	8
4	EU Tax Law – Directives, CJEU jurisprudence	8
5	EU principles and policies	6