

Ministry of Education and Science of Ukraine
 Sumy State University
 Teaching and Research Institute of Business Technologies «UAB»
 Department of Accounting and Taxation

APPROVED

Director of Teaching and Research Institute of
 Business Technologies «UAB»

 (signature) I. I. Diakonova

“ ____ ” _____ 2018

SYLLABUS OF THE COURSE

«INTERNATIONAL ASPECTS OF BUSINESS TAXATION»

Academic level / degree: Master

Training Programme / Specialty: 071 Accounting and Taxation («Accounting and Taxation in International Business»)

Form of Study: on-campus

DESCRIPTION OF THE COURSE

Semester	Total hours/credits	In-class work, hours				Individual Work of Students, hours			Form of Control
		Total	Lectures	Workshops (seminars)	Labs	Total	IWS	Individual tasks. type / amount	
<i>1</i>	<i>150/5,0</i>	<i>32</i>	<i>16</i>	<i>16</i>	<i>-</i>	<i>118</i>	<i>-</i>	<i>RW/14</i>	<i>MA</i>

Designer: PhD, Senior Lecturer A. V. Vysochyna

Approved at the Meeting of the Department of Accounting and taxation, protocol № 1 from 30.08.2018

Head of the Department

 (signature)

T. H. Savchenko

1. TASKS OF THE COURSE AND ITS ROLE IN EDUCATIONAL PROCESS

1.1 Goal and Tasks of the Course

Goal of the Course: formation of the system of theoretical knowledge and practical skills in the sphere of international taxation.

Tasks of the Course: study of the theoretical and practical aspects of international taxation, understanding of the principles of the tax system of foreign countries and the principles of their construction and mastering of tax planning and forecasting methods in international corporate tax management.

After the completion of the course student should:

KNOW: theoretical and organizational aspects of the international taxation; structure of tax systems of key trade partners of Ukraine; theoretical basis of double taxation and international acts on preventing double taxation; concept of tax avoidance and tax evasion; key issues about resistance to aggressive tax planning; BEPS (Base erosion and profit shifting) initiative; theoretical background and practical implication of international tax competition.

BE ABLE TO: understand peculiarities of organization of tax systems of key trade partners of Ukraine; analyse financial and economic conditions of different jurisdictions in order to build international business; be aware with tax legislation and initiatives on international level; develop schemes of tax avoidance.

1.2 Role of the course in education process

Course «International aspects of business taxation» is closely connected with other courses such as: «Tax Management», «Tax Planning», «Tax Reporting», «Management», «Economic analyses», «Finance and Credit», «Statistics», «State Regulation of Economy», «International Economy» and others, which enables to consolidate already acquired knowledge and deepen professional competencies of specialists in the field of economics.

2. SYLLABUS OF THE COURSE

TOPIC 1. THEORETICAL AND ORGANIZATION ASPECTS OF INTERNATIONAL TAXATION

Principles of international taxation. Internationalization of taxation. European Union Tax Law. International Tax Treaties. The Organization for Economic Co-operation and Development (OECD) and the role of the OECD Model Tax Convention.

TOPIC 2. TAX SYSTEMS OF KEY TRADE PARTNERS OF UKRAINE

Characteristic of Ukraine's export and import. Tax system of Russian Federation. Tax system of Poland. Tax system of Germany. Tax system of China. Tax system of Turkey. Tax system of Belarus. Tax system of Egypt. Tax system of Italy. Tax system of the United States of America. Tax system of France.

TOPIC 3. INTERNATIONAL TAX COMPETITION

Essence and prerequisites of international tax competition. Genesis of international tax competition. International ratings on tax system efficiency. Instruments of international tax competition. Forms of international tax competition. Consequences of international tax competition.

TOPIC 4. DOUBLE TAXATION

Economic essence of double taxation. Forms of double taxation. International initiatives on double taxation avoidance. National practice of double taxation avoidance

TOPIC 5. AGGRESSIVE TAX PLANNING

Genesis and prerequisites of aggressive tax planning. Essence of aggressive tax planning. International instruments and initiatives on aggressive tax planning schemes identification. National practice of aggressive tax planning elimination. Tax inversion.

TOPIC 6. BEPS (BASE EROSION AND PROFIT SHIFTING) INITIATIVE

Genesis and prerequisites of BEPS. BEPS package of actions and its characteristics. BEPS country coverage. BEPS and Ukraine. BEPS progress, consequences and perspectives.

TOPIC 7. TAX AVOIDANCE VS TAX EVASION

Economic nature of tax avoidance and tax evasion. Tax evasion forms and methods. Tax avoidance schemes. Tax privileges and special tax regimes: positive and negative peculiarities of application. Influence of the shadow economy on the tax security of the country. International initiatives on counteraction of tax evasion consequences.

3. STRUCTURE OF THE CREDIT OF THE COURSE

T o p i c	Total, hours	Lectur es, hours	Worksh ops, hours	Labs, hours	Individual work of students, Hours	Individual tasks, hours (in IWS)
Topic 1. Theoretical and organization aspects of international taxation	12	2	2		6	
Topic 2. Tax systems of key trade partners of Ukraine	30	4	2		22	
Topic 3. International tax competition	20	2	2		14	
Topic 4. Double taxation	20	2	2		14	
Topic 5. Aggressive tax planning	20	2	2		14	
Topic 6. BEPS (Base erosion and profit shifting) initiative	18	2	2		12	
Topic 7. Tax avoidance vs tax evasion	28	2	2		22	
Module attestation	2		2			
Total	150	16	16		104	14

4. LECTURES PLAN

Number of lecture	Topic and questions of the lecture	Lecture length, hours	Literature
1	<p>Topic 1. Theoretical and organization aspects of international taxation</p> <ol style="list-style-type: none"> 1. Principles of international taxation. 2. European Union Tax Law. 3. International Tax Treaties. 4. The Organization for Economic Co-operation and Development (OECD) and the role of the OECD Model Tax Convention. 	2	[1], [2], [3], [4]
2, 3	<p>Topic 2. Tax systems of key trade partners of Ukraine</p> <ol style="list-style-type: none"> 1. Characteristic of Ukraine's export and import. 2. Tax system of Russian Federation. 3. Tax system of Poland. 4. Tax system of Germany. 5. Tax system of China. 6. Tax system of Turkey. 7. Tax system of Belarus. 8. Tax system of Egypt. 	4	[1], [2], [3], [4], [5]
4	<p>Topic 3. International tax competition</p> <ol style="list-style-type: none"> 1. Essence and prerequisites of international tax competition. 2. International ratings on tax system efficiency (Paying Taxes, Tax Attractiveness Business). 3. Instruments of international tax competition. 4. Forms of international tax competition. 5. Consequences of international tax competition. 	2	[1], [2], [3], [4]
5	<p>Topic 4. Double taxation</p> <ol style="list-style-type: none"> 1. Economic essence of double taxation. 2. Forms of double taxation. 3. International initiatives on double taxation avoidance. 	2	[1], [2], [3], [4]
6	<p>Topic 5. Aggressive tax planning</p> <ol style="list-style-type: none"> 1. Essence of aggressive tax planning. 2. International instruments and initiatives on aggressive tax planning schemes identification. 3. National practice of aggressive tax planning elimination. 4. Tax inversion. 	2	[1], [2], [3], [4]
7	<p>Topic 6. BEPS (Base erosion and profit shifting) initiative</p> <ol style="list-style-type: none"> 1. BEPS package of actions and its characteristics. 2. BEPS country coverage. 3. BEPS and Ukraine. 4. BEPS progress, consequences and perspectives. 	2	[1], [2], [3], [4]

8	Topic 7. Tax avoidance vs tax evasion 1. Economic nature of tax avoidance and tax evasion. 2. Tax evasion forms and methods. 3. Tax avoidance schemes. 4. International initiatives on counteraction of tax evasion consequences.	2	[1], [2], [3], [4]
Total		16	

5. WORKSHOPS (SEMINARS) PLAN

Number of a seminar	Topic and questions of seminar	Seminar length, hours	Literature
1	Topic 1. Theoretical and organization aspects of international taxation 1. Principles of international taxation. 2. European Union Tax Law. 3. International Tax Treaties. 4. The Organization for Economic Co-operation and Development (OECD) and the role of the OECD Model Tax Convention.	2	[1], [2], [3], [4]
2	Topic 2. Tax systems of key trade partners of Ukraine 1. Characteristic of Ukraine's export and import. 2. Tax system of Russian Federation. 3. Tax system of Poland. 4. Tax system of Germany. 5. Tax system of China. 6. Tax system of Turkey. 7. Tax system of Belarus. 8. Tax system of Egypt.	2	[1], [2], [3], [4], [5]
3	Topic 3. International tax competition 1. Essence and prerequisites of international tax competition. 2. International ratings on tax system efficiency (Paying Taxes, Tax Attractiveness Business). 3. Instruments of international tax competition. 4. Forms of international tax competition. 5. Consequences of international tax competition.	2	[1], [2], [3], [4]
4	Topic 4. Double taxation 1. Economic essence of double taxation. 2. Forms of double taxation. 3. International initiatives on double taxation avoidance.	2	[1], [2], [3], [4]
5	Topic 5. Aggressive tax planning 1. Essence of aggressive tax planning. 2. International instruments and initiatives on aggressive tax planning schemes identification. 3. National practice of aggressive tax planning elimination. 4. Tax inversion.	2	[1], [2], [3], [4]

6	Topic 6. BEPS (Base erosion and profit shifting) initiative 1. BEPS package of actions and its characteristics. 2. BEPS country coverage. 3. BEPS and Ukraine. 4. BEPS progress, consequences and perspectives.	2	[1], [2], [3], [4]
7	Topic 7. Tax avoidance vs tax evasion 1. Economic nature of tax avoidance and tax evasion. 2. Tax evasion forms and methods. 3. Tax avoidance schemes. 4. International initiatives on counteraction of tax evasion consequences.	2	[1], [2], [3], [4]
8	Module attestation	2	
	Total	16	

6. INDIVIDUAL TASKS

Topic number	Topic and questions for individual work	Hours	Literature
1	Topic 1. Theoretical and organization aspects of international taxation 1. Internationalization of taxation.	6	[1], [2], [3], [4]
2	Topic 2. Tax systems of key trade partners of Ukraine 1. Tax system of Italy. 2. Tax system of the United States of America. 3. Tax system of France.	22	[1], [2], [3], [4], [5]
3	Topic 3. International tax competition 1. Genesis of international tax competition. 2. International ratings on tax system efficiency (Economic Freedom by the Heritage Foundation).	14	[1], [2], [3], [4]
4	Topic 4. Double taxation 1. National practice of double taxation avoidance 2. Treaties of Ukraine on avoidance of double taxation	14	[1], [2], [3], [4]
5	Topic 5. Aggressive tax planning 1. Genesis and prerequisites of aggressive tax planning. 2. Characteristics of aggressive tax planning schemes and tax inversion.	14	[1], [2], [3], [4]
6	Topic 6. BEPS (Base erosion and profit shifting) initiative 1. Genesis and prerequisites of BEPS. 2. BEPS progress report.	12	[1], [2], [3], [4]
7	Topic 7. Tax avoidance vs tax evasion 1. Comparative analysis of tax avoidance and tax evasion. 2. Tax privileges and special tax regimes: positive and negative peculiarities of application. 3. Influence of the shadow economy on the tax security of the country.	22	[1], [2], [3], [4]
	Research work	14	
	Total	118	

7. METHODS OF TEACHING

The main methods of teaching are:

- Lecture: presentation of theoretical material; lecture-visualization with using of multimedia technologies; lecture-discussion;
- Seminars and workshops: doing of practical tasks; business game; work in groups; work on individual tasks;
- Organization of independent work of students: involves independent study of the material of the lecture; preparation for workshops in accordance with the guidelines for workshops and organization of independent work of students;
- Fulfillment of the obligatory homework: it will allow to learn deeply basic and additional material of the course;
- Control of the academic work: modular control in the form of a written assignment, which includes theoretical and practical parts; control questionnaires (frontal questioning; selective oral interview; written interview); testing.

8. METHODS OF KNOWLEDGE ASSESSMENT

Control of student's work and knowledge assessment is carried out according to the modular-rating system (reglament is attached).

9. METHODOLOGICAL BACKGROUND OF EDUCATIONAL PROCESS

9.1. BASIC LITERATURE

№ п/ п	Name of study materials	Type	Availability
			Number of copies
1	Tax Code of Ukraine from 02.12.2010 № 2755-VI [Electronic source]. – Available at : http://zakon4.rada.gov.ua/laws/show/2755-17	Electronic source	
2	PwC Worldwide Tax Summaries 2017/18 [Electronic source]. – Available at : https://www.pwc.com/gx/en/services/tax/worldwide-tax-summaries.html	Electronic source	
3	OECD library [Electronic source]. – Available at : https://www.oecd-	Electronic	

	ilibrary.org/	ic source	
4	International Taxation Handbook Policy, Practice, Standards, and Regulation [Electronic source]. – Available at : http://jmtec.ro/wp-content/uploads/2016/11/20-International-Taxation-Handbook.pdf	Electronic source	
5	International Tax Handbook [Electronic source]. – Available at : https://bambangkesit.files.wordpress.com/2015/11/international_tax_handbook_2013.pdf	Electronic source	

10. RESULTS OF THE COURSE SYLLABUS ASSESSMENT

Course Syllabus reapproved for 20_/20_ academic year (without changes).

Protocol № from “ ____ ” _____ 20_.

Head of the Department _____

Course Syllabus reapproved for 20_/20_ academic year (with changes, Annex__).

Protocol № from “ ____ ” _____ 20_.

Head of the Department _____

Course Syllabus reapproved for 20_/20_ academic year (with changes, Annex__).

Protocol № from “ ____ ” _____ 20_.

Head of the Department _____