

APPROVED:  
Vice-rector for study and methodical work  
Veronika.G. Shubaeva  
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## *Международное налогообложение / International taxation*

### Syllabus of the course

Specialty	38.04.02 Management
Specialization	Risk Management and Controlling
Level of higher education	Master's Degree
Form of training	Full-time
Year of enrolment	2022

Authored by:

Associate Professor, PhD, Dyachkina Lika Alexandrovna

Total number of hours	108	<b>Form of final attestation:</b>  Test: semester 3
Incl:		
contact work	42	
self-study	66	
practical training	0	
control hours	0	

#### Hours distribution:

Semester:	3
Type of classes	Hours
Contact hours	18
Practical training	24
Laboratory work	
<b>Total contact hours</b>	<b>42</b>
Self-study	66
Control hours	0
<b>Total academic hours</b>	<b>108</b>
<b>Total credits</b>	<b>3</b>

Saint-Petersburg  
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## 1. LEARNING OBJECTIVES

<b>Objective:</b>	Formation of theoretical and applied knowledge of international taxation among undergraduates, allowing them to analyze the tax policies pursued by various countries, including in the context of the international law conventions they apply; understand the mechanisms of international tax regulation; identify tax problems in the analysis of practical situations, know and apply agreements on the avoidance of double taxation; analyze and evaluate tax prospects and international tax risks when organizing companies' activities abroad.
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## 2. COURSE PLACE IN THE PROGRAMME STRUCTURE

Discipline B1.V.DV. International taxation refers to the part formed by the participants in the educational relations of Block 1.

## 3. EXPECTED LEARNING OUTCOMES

Code and name of graduate competence	Code and name of the competence achievement indicator	Expected learning outcomes
PC-4 - Able to develop a financial plan for the client and a targeted investment portfolio	PC-4.2 - Provides consulting services in the analysis of the market and the market environment, investment portfolios and activities of organizations, as well as in solving problems in the field of taxes and taxation of international companies	<p>To know: scientific and theoretical foundations for choosing tax consulting models for international groups of companies; features and regulatory framework of the tax systems of various countries, tax management in international companies; development of methods for analysis and assessment of tax risks.</p> <p>To be able to: choose models, methods and ways of tax consulting in solving problems in the field of taxes and taxation of international companies; evaluate the results of activities in the field of formation of the tax policy of the state, the process of taxation, tax administration, taxation management at the micro and macro levels, identify promising areas; justify the choice of certain models, methods and tools of tax consulting in the field of international taxation; to process and analyze the results of scientific research in the field of taxes and international taxation.</p> <p>To possess: methods of solving problems on consulting in the field of taxes and taxation, skills in providing consulting services in the field of taxes and managing the taxation of international companies, skills in developing an algorithm for solving specific problem situations and tasks in the field of international taxation; skills in preparing tasks for collecting, processing, analyzing and systematizing information, choosing methods for solving professional problems in the field of international taxation.</p>

#### 4. COURSE STRUCTURE AND CONTENT

Code and name of the topics	Course content	Academic hours			
		Contact work			Self-study
		Lectures	Practices	Workshops	
Topic 1. Concept of international taxation and the essence of international tax policy.	The concept of international tax law. The concept of tax sovereignty. Correlation between tax and political sovereignty. Examples of tax systems in developed and developing countries. Tax policy of states and international tax law in the process of managing organizations of various organizational and legal forms and in the field of state and municipal government. History of the development of international tax law. International tax policy in the system of state tax regulation, international tax relations. Basic concepts and conceptual foundations of international taxation. Problems generated by international taxation. Development and application of agreements in international tax law. The place of judicial practice in the system of sources of international tax law. Problems of tax regulation of international business operations.	2	2		8
Topic 2. Principles of international taxation. The evolution of national tax systems in terms of harmonization of tax legislation / Principles of international taxation. Evolution of national tax systems in view of the harmonization of tax legislation.	Basic principles of international taxation and their application for conducting professional entrepreneurial, organizational, managerial and information-analytical activities. The evolution of national tax systems and the conditions for their integration in the context of the harmonization of tax legislation. Modern forms of integration and preservation of sovereign tax law. Unification and adaptation to local taxation conditions in the implementation of the corporate and competitive strategy of the organization, as well as the financial functional strategy. Features of the development of national tax systems. Characteristics of environmental factors affecting national tax systems and national tax policy. Global factors of the international tax environment.	2	4		8
Topic 3. International tax integration in a globalized economy.	The essence of globalization, its advantages and disadvantages. The main stages of globalization. Tax globalization as harmonization of tax systems and tax policy. The territorial principle of taxation and the principle of residence in the system of international tax relations. Typology of tax systems in terms of international taxation. Differences in national tax jurisdictions. Unification of direct taxation. Unification of indirect taxation. Harmonization of the foundations of tax systems and the tax system of developed countries. Development of a tax classification system by the	2	2		6

	OECD, the International Monetary Fund (IMF) and the System of National Accounts (SNA). Research in the field of formation of the tax policy of various states. International automatic exchange of tax and financial information.				
Topic 4. Double taxation in international tax law. Ways and methods of its elimination / Double taxation in international tax law. Ways and methods of its elimination.	The concept of multiple taxation. Legal and economic multiple taxation. The essence of international double taxation. Problems hindering the elimination of international double taxation. Agreements on the avoidance of double taxation in international business and the formation of tax policy at the corporate and national (regional) levels. Legal system for the elimination of multiple international taxation. Basic principles and methods for eliminating international double taxation: exemption method, credit method, tax deduction method, reduced tax rate method. International treaties and tax agreements in the system of international taxation as a way to avoid international double taxation. Model tax conventions of the OECD and the UN, International agreements of the Russian Federation.	2	4		10
Topic 5. International tax competition: concept and types / Concept and types of international tax competition.	International tax competition: concept and general features. Fair and destructive tax competition, tax dumping: general characteristics. Methods to prevent destructive tax practices in the modern world. Characteristics of the tax systems of the leading countries of the world Models of taxation in the modern world: general characteristics. Anglo-Saxon model of taxation: characteristics of the tax systems of the USA, Great Britain, Ireland. Continental European model of taxation: characteristics of tax systems of socially oriented economies (Sweden, Germany, France). Countries - "tax laboratories": characteristics of the tax system of Cyprus and Switzerland.	2	2		6
Topic 6. The use of special economic zones in the practice of international taxation / Special economic zones in the practice of international taxation.	The concept and essence of special economic zones (SEZ). SEZ classification. Free trade zones. Industrial production zones. Techno-innovative zones. Service zones. complex zones. Tax havens and tax havens. Offshore zones: concept, classification, characteristics, reason for creation, requirements for the organization. Creation and operation of an offshore company. Types of offshore companies. Conducting international business with the participation of offshore companies. Ways to reduce the tax burden through the creation of companies in the "intermediate jurisdiction". Doctrines of "tearing the corporate veil", "thin capitalization", "Dutch sandwich", "debt push-down", etc.	2	4		8
Topic 7.	International regulation of the process of taxation	4	4		10

International tax regulation on Anti-Money Laundering and against Aggressive Tax Planning.	and protection of national public finances of states. Development of international legal cooperation between states on law enforcement activities in the tax sphere. Creation of international organizations dealing with taxation issues. Joint fight against money laundering. International - legal cooperation of states on the issues of combating the legalization of proceeds from crime (due to tax evasion). Activities of international organizations to prevent tax violations. OECD conventions. BEPS rules and their application in the European Union. Transfer pricing in the system of international taxation. Methods of combating tax evasion in the system of international taxation. Modern trends in the field of international taxation (taxation of e-commerce, the use of tax havens, the introduction of the practice of information exchange). Issues of tax administration in the context of BEPS.				
Topic 8. Tax convergence and coordination of tax policy in the modern world: regional and global aspects.	The concept of "tax convergence". Advantages and disadvantages of tax competition. Advantages and examples of tax coordination in the modern world. European tax coordination: history, features, modern aspects. Taxation of e-commerce operations in the modern world: problems, features, prospects. Eurasian harmonization of regulation of financial regulators and tax policies and procedures.	2	2		10
<b>Control hours:</b>					<b>0</b>
<b>Total hours:</b>		<b>18</b>	<b>24</b>	<b>0</b>	<b>66</b>

## 5. TEACHING AND LEARNING TOOLS OF THE COURSE

### 5.1 Recommended literature

<b>Bibliographic description of the publication (author, title, type, place and year of publication, number of pages)</b>	<b>Digital resources</b>
Polezharova L.V. International taxation: modern theory and methodology / L.V. Polezharova. - M.: Master, NITs INFRA-M, 2016. - 416 p.	<a href="http://znanium.com/bookread2.php?book=527708&amp;spec=1">http://znanium.com/bookread2.php?book=527708&amp;spec=1</a>
International Law: Textbook / Ed. ed. Ignatenko G. V., Tiunov O. I. - 6th ed., revised. and additional - M.: Yur.Norma, NIC INFRA-M, 2017. - 752 p.	<a href="http://znanium.com/bookread2.php?book=810314&amp;spec=1">http://znanium.com/bookread2.php?book=810314&amp;spec=1</a>
International Business. theory and practice [Electronic resource]: Textbook for bachelors / Pogorletsky A.I. - resp. ed., Sutyryn S.F. - resp. ed. — Electron. Dan. - M.:	<a href="https://www.urait.ru/bcode/413208">https://www.urait.ru/bcode/413208</a>

## 5.2 List of software (including national production)

- 7-Zip
- Microsoft Office Professional
- Microsoft Windows Professional
- Microsoft Office 365

## 5.3 List of reference systems and modern professional databases

№	Name of reference systems and professional databases
1.	Digital library Grebennikon.ru – <a href="http://www.grebennikon.ru">www.grebennikon.ru</a>
2.	Science Digital Library eLIBRARY – <a href="http://www.elibrary.ru">www.elibrary.ru</a>
3.	Science Digital Library КиберЛеника – <a href="http://www.cyberleninka.ru">www.cyberleninka.ru</a>
4.	Database ПОЛПРЕД Справочники – <a href="http://www.polpred.com">www.polpred.com</a>
5.	Database OECD Books, Papers & Statistics on the platform OECD iLibrary <a href="http://www.oecd-ilibrary.org">www.oecd-ilibrary.org</a>
6.	Legal reference system КонсультантПлюс (installed resource UNECON or <a href="http://www.consultant.ru">www.consultant.ru</a> )
7.	Legal reference system «ГАРАНТ» (installed resource UNECON or <a href="http://www.garant.ru">www.garant.ru</a> )
8.	Information and referral system «Кодекс» (installed resource UNECON or <a href="http://www.kodeks.ru">www.kodeks.ru</a> )
9.	Digital library system BOOK.ru - <a href="http://www.book.ru">www.book.ru</a>
10.	Digital library system ЭБС ЮРАЙТ – <a href="http://www.urait.ru">www.urait.ru</a>
11.	Digital library system ЗНАНИУМ (ZNANIUM) – <a href="http://www.znanium.com">www.znanium.com</a>
12.	Digital library UNECON – <a href="http://opac.unecon.ru">opac.unecon.ru</a>

## 6. TECHNICAL FACILITIES

There are special rooms for lectures, seminars, coursework, group and individual consultations, current and interim assessments, as well as rooms for self-study.

The premises are equipped with equipment and teaching aids.

The rooms for students' independent work are equipped with computers with Internet connection and access to the university's electronic learning environment.

Name of classroom	Classroom location
Aud. 3-4-5 The classroom (for conducting lecture-type classes and seminar-type classes, course design (term papers), group and individual consultations, current control and intermediate certification) is equipped with a multimedia complex .. Specialized furniture and equipment: Educational furniture on 36 seats, teacher's workplace, chalkboard 1 pc., pedestal m/mComputer Gigabyte H77M-D3H, Intel Core i5-3570 3.4GHz/4Gb /500Gb/ ViewSonic VA703b) - 1 pc., Multimedia projector Optoma x 400 - 1 pcs., Sound kit (Apart Concept mixer-amplifier + BEHRINGER microphone) - 1 pc., Projection screen. Projecta Compact Electrol 153x200 cm MATTE White S - 1 pc., Speakers Hi-Fi PRO MASK6T-W (2 pcs.) - 1 pc. List of licensed software: . Sets of demonstration equipment and visual aids: multimedia applications for lecture courses and practical exercises, interactive	191023, St. Petersburg, st. Griboyedov Canal, 30/32, letters "A", "B", "R"

educational visual aids.	
Aud. 3-4-7 Classroom (for conducting lecture-type classes and seminar-type classes, course design (performing term papers), group and individual consultations, current control and intermediate certification). Specialized furniture and equipment: Monoblock LENOVO ideaCentre A310 (Intel Pentium CPU P6100 @ 2.00GHz/2Gb/250Gb) - 15 pcs., Optoma x 400 multimedia projector - 1 pc., Draper Baronet NTSC (3:4) 213 motorized screen 84 - 1 pc. List of licensed software: . Sets of demonstration equipment and visual aids: multimedia applications for lecture courses and practical exercises, interactive educational visual aids.	191023, St. Petersburg, st. Griboyedov Canal, 30/32, letters "A", "B", "R"

## 7. METHODOLOGICAL GUIDELINES FOR STUDENTS

The following documents should be made available to the trainee before the start of the course:

- training and methodological documentation;
- local normative acts regulating the main issues of the organisation and implementation of educational activities, including those regulating the procedure for current monitoring and interim assessment of students;
- the schedule of consultations of the teaching staff.

The level and depth of mastering the discipline is determined by the active and systematic work of students in lectures, seminars, independent work, including in terms of identifying the most significant and relevant problems for further study. A special condition for qualitative mastering of the discipline is an effective organisation of work, which allows distributing the academic workload evenly in accordance with the schedule of the educational process.

When preparing for classes, students have the opportunity to attend consultations with the staff of UNECON according to the timetable set out in the schedule of consultations.

The students' in- and out-of-classroom work should aim to form:

- the fundamentals of the learner's world view and scientific understanding;
- basic knowledge relevant to the training area and the declared professional field, forming the target and professional basis for training;
- professional competences oriented towards the needs of the labour market;
- an individual trajectory by mastering a unique set of professional competences that complement the learner's competence model, through a focus on specific professional specialised areas of knowledge defined by labour market representatives;
- meta-skills for learners, such as teamwork and leadership, data analysis, digital skills, project design and implementation, intercultural interaction.

## 8. SPECIFICATIONS FOR TEACHING DISABLED PERSONS

Students with disabilities, if necessary, are taught on the basis of an adapted work program using special teaching methods and didactic materials that take into



account the particularities of their psychophysical development, individual capacities and health status.

In order for disabled persons and persons with disabilities to master the curriculum, the University shall ensure that:

- for the visually impaired and visually impaired: availability of information on the timetable in accessible places and adapted forms for learners who are blind or visually impaired; presence of an assistant to assist the learner as needed; production of alternative formats of teaching materials (large print or audio files);

- for the hearing-impaired and hearing-impaired: adequate sound reproduction of information;

- for persons with disabilities and persons with mobility impairments: the possibility of unimpeded access for students to classrooms, restrooms and other areas of the department, as well as their stay in these areas.

Learners with disabilities and persons with disabilities are provided with printed and/or electronic educational resources in forms adapted to their disabilities. The education of students with disabilities may be organised with other students or in separate groups or organisations.

## ASSESSMENT RESOURCES

### 1.1 Control tasks and assignments for interim attestation

Is not provided by the work programme of the discipline.

### 1.2 Topics for written task

Is not provided by the work programme of the discipline.

### 1.3 Interim checkpoints

Number	Type	Method of conduct	Topic number
1	Simulation exercise	with the help of technical means and information systems	3,4,6,7
2	Tasks solving	with the help of technical means and information systems	2-7
3	Monitoring	verbally	1-8

### 1.4 Other assessment objects

Is not provided by the work programme of the discipline.

### 1.5 Self-study

Name of self-study	Topic number
Performance of calculation, analytical, settlement-graphic and other tasks	2-8
Preparation of messages, reports	1-2,5-6
Development of individual / group projects	3-8
Preparation for lectures and practical classes	1-8
Solving professional problems	3-8

### 1.6 Grading scale

Scales of assessment and procedures for assessing learning outcomes of the discipline are regulated by the Regulations on the current control of progress and interim attestation of students in higher education programmes and the Regulations on the scoring and rating system.

**A grading and rating system** is used to assess the learning outcomes of the discipline.

The form of the final control in the discipline is a credit, the final result is

formed in accordance with the scale given in the table below:

Points	Grade
$\leq 54$	Not passed
$\geq 55$	Passed

### Grading scale

2 (points to 54)	Demonstrates a lack of understanding of the problem. Many of the requirements of the assignment are not met. An initial perception of the material is demonstrated. The work is incomplete and/or plagiarized.
3 (points 55-69)	Demonstrates a partial understanding of the problem. Most of the requirements of the task have been met. Mastery of the elements of the assigned material. The material is mostly clear and coherent.
4 (points 70-84)	Demonstrates considerable understanding of the issue by the discipline. All requirements of the assignment are fulfilled. The content of the completed tasks is disclosed and examined from different perspectives.
5 (points 85-100)	Demonstrates full understanding of the problem. All requirements of the assignment are fulfilled. Demonstrates proficiency in the discipline. The completed assignments are holistic, complete, structured, present different points of view and demonstrate creativity.