

**Ministry of Education and Science of Ukraine
Yaroslav Mudryi National Law University
Department of Financial Law**

**Programme
of academic discipline
"International Tax Law"**

Level of higher education – the second (master's) level

Degree of higher education - Master

Field of knowledge - 29 "International Relations"

Specialty - 293 "International Law"

Discipline status - elective for students

Approved at the meeting Academic council
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Rector

Anatolii GETMAN



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Programme of academic discipline "International Tax Law" for students of the second (master's) level of higher education in the field of knowledge 29 "International Relations," specialty 293 "International Law." Kharkiv: Yaroslav Mudryi National Law University, 2022. 26 pages.

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1. Introduction

1.1. *Objective and tasks of the academic discipline.*

The objective of the academic discipline is to form knowledge about the concept of "international tax law," the peculiarities of double tax treaty constructions, the significance of tax jurisdictions in regulating international tax relations, issues related to determining the residency status of individuals, normative regulation of specific types of taxes and taxation of specific types of income (transactions) in accordance with double tax treaties, approaches to the avoidance of double taxation, and principles of double tax avoidance.

Tasks:

- Forming a system of theoretical knowledge about the concept, history, and functions of double tax treaties.
- Mastering a set of tools that enable the determination of taxpayers' residency status.
- Identifying current issues related to the avoidance of double taxation.
- Analysing and researching applied problems related to permanent establishments.
- Providing a characterization of the non-discrimination principle.
- Developing skills and abilities to apply double tax treaties, conduct systematic analysis, and apply practical case law in the field of international taxation.

1.2. *The status of the academic discipline in the structure of the educational-professional programme is elective.*

Prerequisites: Legal Regulation of the Internal Market of the EU, Competition (Antitrust) Law, Tax Law

Corequisites: WTO Law, Tax Disputes.

Postrequisites: Corporate Law and EU Governance

1.3. *List of subject competences of the higher education graduate*

SC 1. Understanding the essence of the concept of "international tax law."

SC 2. Ability to determine the specificity of the relationship between the convention for the avoidance of double taxation and the provisions of the Tax Code of Ukraine.

SC 3. Ability to systematically construct the milestones of the development of conventions for the avoidance of double taxation along the historical timeline.

SC 4. Knowledge of the principles of international tax law.

SC 5. Understanding the concept of "tax resident."

SC 6. Knowledge of approaches to systematizing criteria for determining tax residency status.

SC 7. Ability to establish a hierarchy of sources of law at the level of "types of conventions - national tax legislation."

SC 8. Understanding the fundamentals of distinguishing between mandatory conventions and recommendatory (model) conventions.

SC 9. Ability to typify criteria for determining the tax residency status of individuals.

SC 10. Ability to compare different countries' approaches to constructing criteria for the tax residency status of individuals.

SC 11. Understanding the concept of "tax jurisdiction."

SC 12. Knowledge of the specifics of terminology used in conventions for the avoidance of double taxation.

SC 13. Understanding the tax procedures related to permanent establishments.

SC 14. Understanding the criteria for determining the relationship between persons.

SC 15. Ability to distinguish between domestic and international double taxation.

SC 16. Understanding the structural and substantive features of the main typical (model) conventions for the avoidance of double taxation.

SC 17. Knowledge of the specifics of the legal status of legal entities as taxpayers and a separate category of subjects regulated by conventions.

SC 18. Understanding the specifics of tax payment related to commercial activities.

SC 19. Knowledge of the specifics of taxing passive income.

SC 20. Understanding the purpose of preferential tax rates determined by conventions for the avoidance of double taxation.

SC 21. Understanding the current judicial practices regarding the application of preferential tax rates (taxation of dividends, interest, and royalties).

SC 22. Ability to apply provisions of international tax law related to information relationships.

SC 23. Ability to constructively characterize the BEPS Plan overall and its impact on the reform of the national tax system, in particular.

The explication of general and specific competences is determined in the map of subject competences (Appendix 1).

1.4. List of the learning outcomes in the field of international tax law:

LO 1.1. To define the concept of "international tax law" and understand the correlation between conventions on the avoidance of double taxation and the provisions of the Tax Code of Ukraine.

LO 1.2. To understand the historical milestones in the development of conventions on the avoidance of double taxation.

LO 1.3. To formulate a legal position regarding the system of principles underlying the structures of double taxation avoidance agreements.

LO 1.4. To determine the criteria for establishing the residency status of individuals.

LO 1.5. To differentiate between mandatory and recommendatory acts in the field of double taxation avoidance.

LO 1.6. To demonstrate an understanding of the main approaches to categorizing criteria for establishing the residency status of individuals.

LO 1.7. To explain the concept of "tax jurisdiction" and classify them.

LO 1.8. To demonstrate knowledge of the basic terminology of double taxation avoidance conventions.

LO 1.9. To demonstrate knowledge of non-resident permanent establishments and approaches to their taxation.

LO 1.10. To characterize the legal nature of related parties and their impact on the taxation of income from economic activities.

LO 2.1. To understand the concept of "double taxation" and identify approaches to the avoidance of double taxation.

LO 2.2. To know the fundamental international model tax conventions: 1) The OECD Model Tax Convention on Income and Capital (1977); 2) The UN Model Double Taxation Convention between Developed and Developing Countries (1980).

LO 2.3. To describe the structure and content of bilateral double taxation avoidance agreements.

LO 2.4. To demonstrate knowledge of the definition of residency status for legal entities.

LO 2.5. To analyse approaches to the taxation of income from profit-generating commercial activities.

LO 2.6. To characterize approaches to the taxation of specific types of income, such as dividends, royalties, interest, etc.

LO 2.7. To understand the procedures and conditions for applying preferential tax rates determined by bilateral double taxation avoidance agreements.

LO 2.8. To familiarize with the case law related to the application of provisions in double taxation avoidance conventions.

LO 2.9. To understand the specifics of information relations in international tax law.

LO 2.10. To identify the grounds for international cooperation between the tax authorities of treaty countries in the field of taxation.

The explication of the results of academic discipline assimilation and the results of professionally-oriented speciality and specialisation training is presented on the map of learning outcomes, defined in competencies (Appendix 2).

1.5. *The modules of the academic discipline*

Module 1: General provisions regarding conventions for the avoidance of double taxation

Module 2: Specifics of individual institutions regulated by conventions for the avoidance of double taxation

The academic discipline curriculum consists of modules arranged in a specific sequence that facilitates the acquisition of certain competencies necessary to achieve specific learning outcomes. Each module has a logical completion in terms of the required outcomes of mastering the educational professional programme as a whole. Within each module, topics are not specified.

The modular approach to designing the academic discipline curriculum ensures flexibility in its content, allowing for differentiation and integration. The continuity of meaningful and logical transitions between the modules of the academic discipline curriculum, as well as the incremental acquisition of new knowledge, is made possible through the application of the "didactic spiral" principle.

The number of study units (didactic volume) in the content of the academic discipline should correspond to the structure of the discipline and the actual learning time available to students.

The didactic volume of the academic discipline is determined by the developer through expert methods, taking into account the subject area of the discipline, as well as the competencies and learning outcomes.

The quantitative and qualitative indicators of implementing the academic discipline programme within the didactic structure are determined in the taxonomy of the discipline.

The explication of the modules of the competence-oriented academic discipline curriculum is presented in the correlation matrix table of the modules of the academic discipline, learning outcomes and subject competencies (Appendix 3).

2. Description of the academic discipline (study units)

Course	The level of education, field of knowledge, specialty, and specialization	Didactic structure and number of academic hours
Number of credits ECTS: 4.0 Number of Modules: 2 Total Number of Hours: 120 Weekly Hours: 4	Level of education: Second (Master's degree) Field of knowledge: 29 "International Relations" Specialty: 293 "International Law"	Module 1 Lectures: 10 hours Practical sessions: 10 hours Independent study: 40 hours Module 2 Lectures: 8 hours Practical sessions: 10 hours Independent study: 42 hours Types of control: current control Final knowledge assessment (exam)

3. The content of the academic discipline

Module 1. General provisions of the international tax law.

International tax law: concepts, principles, subjects. The concept and system of international tax law. The concept of double taxation conventions. The history of development of international tax law. The first examples of double taxation agreements in the 19th century. The League of Nations and its role in unifying double taxation agreements. OECD as a subject of unification of approaches to the formation of double taxation conventions in the second half of the 20th century. UN as a subject of unification of approaches to the formation of double taxation conventions in the second half of the 20th century. Trends in the reform of international tax treaties at the beginning of the 21st century. Double taxation conventions in the system of sources of international tax law. The relationship between double taxation conventions and the provisions of the Tax Code of Ukraine. Functions of double taxation agreements. Objectives and tasks of double taxation conventions. The system of principles underlying double taxation conventions. International organizations as subjects of unification of provisions of double taxation agreements. The state as a subject of international tax relations in the conclusion and

implementation of double taxation agreements. Tax authorities as participants in relations concerning the avoidance of double taxation. Taxpayer as a participant in relations concerning the avoidance of double taxation: individuals and legal entities.

Sources of tax law regarding the avoidance of double taxation. The system of sources of tax law regarding the avoidance of double taxation. Classification of relevant sources of international tax law. The constitution as a source of international tax law. International agreements on tax issues. National tax legislation. Model conventions as recommendations. The concept of a model convention. History of the adoption of the OECD Model Convention on the Avoidance of Double Taxation on Income and Capital. Modernization of the provisions of the OECD Model Convention in the second half of the 20th century and in the first part of the 21st century. Comments on the OECD Model Convention. Principles underlying the OECD Model Convention. Structure of the OECD Model Convention. Relationship between the OECD Model Convention on the Avoidance of Double Taxation on Income and Capital (1977) and the UN Model Convention on the Avoidance of Double Taxation between Developed and Developing Countries (1980). Role of the OECD Model Convention in shaping the provisions of bilateral double taxation agreements. UN recommended acts in the system of sources of international law. History of the adoption of the UN Model Convention on the Avoidance of Double Taxation between Developed and Developing Countries. Modernization of the provisions of the UN Model Convention in the second half of the 20th century and in the first part of the 21st century. Comments on the UN Model Convention. Principles underlying the UN Model Convention. Structure of the UN Model Convention. Relationship between the UN Model Convention on the Avoidance of Double Taxation between Developed and Developing Countries (1980) and the OECD Model Convention on the Avoidance of Double Taxation on Income and Capital (1977). Role of the UN Model Convention in shaping the provisions of bilateral double taxation agreements. The Tax Code of Ukraine and its correlation with international agreements on the avoidance of double taxation. Primacy of double taxation conventions over national legislation. Specifics of formalizing the

institution of international tax law in the Tax Code of Ukraine. Judicial practice as a source of international tax law. European Court of Human Rights practice as a source of international tax law. Supreme Court decisions and their significance for regulating international legal relations in the field of taxation.

Tax jurisdictions. State as a special subject of double taxation agreements. The purpose of the state as a participant in international relations in the field of double taxation avoidance. Tax sovereignty of the state. National and international approaches to defining tax sovereignty of the state. Role of the state as a guarantor of national tax sovereignty. International treaty regulation as a mechanism for preserving the tax sovereignty of the state. Concept of tax jurisdiction. Classification of tax jurisdictions. Taxpayer and tax jurisdiction. Importance of tax jurisdiction in tax planning. Risks and advantages for taxpayers depending on their chosen tax jurisdiction.

Taxpayer residency. Concept of tax residency. Purpose of tax residency. Taxpayer and their residency status. Resident and non-resident taxpayers. Differentiation of tax obligations for taxpayers based on their residency status. Rights and obligations of resident taxpayers. Rights and obligations of non-resident taxpayers. Tax agent and their obligations regarding non-resident income. Classification of criteria for taxpayer residency. National and treaty-based criteria for taxpayer residency. Criteria for corporate residency. Criteria for individual residency. Criteria for determining the residency status of individuals at the national level of tax legislation. Criteria for determining the residency status of individuals in double taxation conventions. Relationship between national and treaty-based criteria for determining the residency status of individuals. Rules for applying criteria to determine the residency status of individuals. Permanent residence criterion. Center of vital interests criterion. 183-day rule.

Module 2. Specifics of individual institutions regulated by international tax law.

The issue of double taxation. Concept of double taxation. Non-discrimination principle and its importance for the doctrine of double tax avoidance. Principle of

residence and territoriality in the doctrine of double tax avoidance. Model conventions on double taxation avoidance and the principle of taxation of income underlying them (residence principle or territoriality principle). Methods of eliminating double (multiple) taxation. Approaches to formalizing the respective methods of eliminating double (multiple) taxation. Relationship between domestic double taxation and international double taxation. Permanent establishments. Concept of a permanent establishment. Criteria for permanent establishment. Exceptions to the permanent establishment rules. Registration of permanent establishments. Taxation of permanent establishments. Liability for failure to register permanent establishments. Current judicial practice on the determination and taxation of permanent establishments. Embedding the institution of permanent establishments at the national legislative and double tax convention levels. Related parties. Concept of related parties. Classification of related parties. Criteria for establishing related parties. Criteria for establishing relatedness for legal entities. Mixed criteria for establishing relatedness (for legal entities and individuals). Criteria for establishing relatedness for individuals. Embedding the institution of related parties at the national tax legislation level. Embedding the institution of related parties at the level of double tax conventions (associated enterprises). Relationship between normative regulation of related parties at the national legislative level and contractual regulation at the level of conventions.

Regulation of individual taxes and taxation of specific types of income (transactions) under double tax conventions. Taxation of profits from commercial activities. Rules for taxing income from entrepreneurial activities under double tax avoidance agreements. Employment work and peculiarities of international taxation. Property as a tax object under double tax conventions. Operations with property and taxation of income from corresponding operations: international legal approaches. Specific tax objects, based on preferential tax rates: taxation of dividends; taxation of royalties; taxation of interest on loans. Judicial practice in the context of the doctrine of beneficial ownership of income from dividends, royalties, and interest.

Tax administration in the context of double tax avoidance. Grounds for international cooperation of the controlling authorities of treaty countries in the field of taxation. Exchange of tax information in relation to double tax avoidance. Procedures for exchanging information on tax matters between competent authorities of treaty countries. Common Reporting Standard (CRS) and Ukraine: prospects for implementation. Exchange of tax information under FATCA reporting procedures. Dispute resolution procedures in international tax law: approaches to embedding in international agreements and national legislation. Procedures for the collection of tax debts in international tax legal relations. Financial liability in international legal relations. BEPS Plan and its role in modernizing tax administration procedures at the international level. History of the BEPS Plan. Implementation of the BEPS Plan in Ukraine and minimum standards. Exchange of tax information: CRS and FATCA. Concept of "Common Reporting Standard (CRS)". Prospects for the implementation of CRS in Ukraine. Countries implementing CRS. Reporting procedures under the CRS standard. Subject composition of relations within CRS procedures. Exchange of tax information under FATCA reporting procedures. Purpose of FATCA reporting procedures. Implementation of FATCA reporting procedures in Ukraine. Banks as special subjects of tax information exchange procedures. Controlled foreign company (CFC). Content of the CFC concept. History of CFC rules implementation in Ukraine. Features of the legal regime. Criteria for determining CFC. Unincorporated foreign entity as a CFC. Specifics of trusts as legal phenomena falling under CFC regulation. Types of trusts: a) fixed and discretionary trusts; b) revocable and irrevocable trusts. Exceptions to CFC rules. Deferral of CFC rules. Liability for violations of CFC rules.

Tax havens. Concept of a tax haven. Characteristics of a tax haven. Purpose of low-tax jurisdictions. Significance of tax haven status for transfer pricing purposes. Tax haven and its application in tax planning. Classification of low-tax jurisdictions. Geography of tax havens. Modern trends in the development of low-

tax jurisdictions. Combating tax havens: international and national levels. BEPS plan and its role in combating low-tax jurisdictions.

4. Resource provision of the academic discipline

4.1. *Forms of organization of the educational process and types of educational activities:*

- *Forms of organisation of the teaching process: instructional sessions, self-study, practical training, control measures.*

- *Types of educational activities: lectures, practical classes, individual sessions, consultations.*

4.2. *Independent work of higher education students*

Independent work of higher education students refers to the activities of these individuals conducted outside of instructional sessions with teachers, aimed at independently expanding their knowledge, skills, and abilities within the subject of the respective academic discipline.

The forms of independent work of students include working on case studies, completing practical tasks, self-testing, writing essays and reports, studying recommended literature related to the topics of the sessions, working in information and telecommunication networks, developing and publishing abstracts for participation in conferences, writing scientific articles for publication in professional journals, preparing presentations on selected topics, familiarizing and analysing the provisions of current national legislation, observing legislative proposals regarding certain aspects of social relations, and more.

4.3. *Educational technologies and teaching methods*

Educational technologies: problem-based learning, contextual learning, audio-visual technologies, student-centered learning, audio-visual technologies, scientific discussions, interactive technologies, IT technologies, and more.

Teaching methods: combining verbal, visual, and practical methods, problem-based teaching method, press conferences, business games, brainstorming,

simulation of professional situations, case method, discussion method, round table, and more.

4.4. Forms of pedagogical control and the evaluation system for assessing the quality of acquired competencies based on the results of mastering the educational discipline

Forms of student knowledge assessment include ongoing and final control.

Ongoing control of student knowledge includes:

- Assessing the quality of students' mastery of the programme material of the academic discipline during practical classes using means such as oral, written, or express questioning, solving practical tasks or problems, participating in case development, defending essays or reports initiated by the student. Ongoing control aims to verify the student's level of preparedness in mastering the current material. During practical classes, students can receive grades on a four-point scale (0, 3, 4, 5).

Assessing the quality of students' mastery of the programme material of the academic discipline, conducted at the end of modules in the form of quizzes.

- Throughout the semester students complete tasks for independent work (preparing presentations, essays, reports, etc.). The maximum number of points for independent work is 20 points.

The form of final knowledge assessment for higher education students in the academic discipline is an examination. The minimum number of points required to pass the examination is 60.

Distribution of points between forms of organizing the educational process
and types of control measures:

Current control				Student's independent work	Final knowledge assessment (examination)
Module No. 1		Module No. 2			
practical classes	Colloquium	practical classes	Colloquium		
max 25	max 15	max 25	max 15	max 20	max 100

Criteria for evaluating learning outcomes:

Type of control	Scores	Criteria (for each assessment)
Current control in practical classes	Max 5	Excellent assimilation of educational material on the topic, some minor shortcomings are possible.
	4	Good assimilation of the material on the topic, but there are some mistakes.
	3	Satisfactory level of assimilation of the material, a significant number of errors.
	Min 0	Unsatisfactory level of assimilation of the material.
Colloquium	Max 15	The results of processing the material are high, a small number of insignificant errors are possible.
	5	Satisfactory level of assimilation of the material, a significant number of errors.
	Min 0	Unsatisfactory level of assimilation of the material.
Assessment of the student's independent work	Max 20	Deep knowledge of the issues related to the research topic. Fluency in the material, the ability to think independently and creatively, find, generalize, analyse the material, draw independent theoretical and practical conclusions.
	5	The main issues are covered superficially, the conclusions do not have an independent character.
	Min 0	The main provisions of the topic are covered superficially, with a large number of errors, there are no conclusions, the student has a weak command of the work material.
Test	Max 100	Excellent mastery of material from the discipline.
	Min 60	Sufficient assimilation of material from the discipline.

*4.5. Educational, methodical and information support
academic discipline
Normative and legal acts*

1. Constitution of Ukraine: Constitution, Law of 28.06.2016 No. 254к/96-VR. Bulletin of the Verkhovna Rada of Ukraine (VVR), 1996, No. 30, Art. 141. URL: <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80#Text>.
2. Tax Code of Ukraine: Code of Ukraine, Law of 02.12.2010 No. 2755-VI. Bulletin of the Verkhovna Rada of Ukraine (VVR). 2011. No. 13–14, No. 15–16, No. 17. Art. 112. URL: <https://zakon.rada.gov.ua/laws/show/2755-17#Text>
3. Customs Code of Ukraine: Code of Ukraine, Law of 13.03.2012 No. 1403-IX. Bulletin of the Verkhovna Rada of Ukraine (VVR). 2012. No. 44–45, No. 46–47, No. 48. Art. 552. URL: <https://zakon.rada.gov.ua/laws/show/4495-17#Text>
4. On International Treaties of Ukraine: Law of Ukraine of 29.06.2004 No. 1906-IV. Bulletin of the Verkhovna Rada of Ukraine (VVR). 2004, No. 5, Art. 540. URL: <https://zakon.rada.gov.ua/laws/show/1906-15#Text>.
5. Vienna Convention on the Law of Treaties: UN; Convention, International Document, Declaration of 23.05.1969. Accession of 14.04.1986, basis 2077-XI. URL: https://zakon.rada.gov.ua/laws/show/995_118#Text.
6. Convention between the Government of Ukraine and the Government of the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital: Convention, Protocol, International Document of 26.11.2003. Ratification of 16.03.2006. URL: https://zakon.rada.gov.ua/laws/show/376_023#Text.
7. Convention between the Government of Ukraine and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income: Convention, Protocol, International Document of 08.11.2012. Ratification of 04.07.2013. URL: https://zakon.rada.gov.ua/laws/show/196_016#Text.
8. Convention between the Government of Ukraine and the Government of the United States of America for the Avoidance of Double Taxation and the

Prevention of Fiscal Evasion with respect to Taxes on Income and Capital: Convention, International Document of 04.03.1994. Ratification of 06.05.1995. URL: https://zakon.rada.gov.ua/laws/show/840_576#Text.

9. Convention between Ukraine and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income and Property: Agreement, International Document of 03.07.1995. Ratification of 22.11.1995. URL: https://zakon.rada.gov.ua/laws/show/276_001#Text.

10. Agreement between the Government of Ukraine and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion: Agreement, International Document dated January 12, 1993. URL: https://zakon.rada.gov.ua/laws/show/616_168#Text.

11. Convention between the Government of Ukraine and the Government of the Republic of Poland for the Avoidance of Double Taxation on Income and Property and the Prevention of Tax Evasion: Convention, International Document dated January 12, 1993. URL: https://zakon.rada.gov.ua/laws/show/756_012#Text.

12. Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting: Convention, International Document, Reservations dated November 24, 2016. URL: https://zakon.rada.gov.ua/laws/show/376_001-16#n2.

13. Law of Ukraine on Ratification of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting: Law of Ukraine dated February 28, 2019, No. 2692-VIII. URL: <https://zakon.rada.gov.ua/laws/show/2692-19#Text>.

14. Convention on Mutual Administrative Assistance in Tax Matters: International Document dated January 25, 1988, No. ETS N 127, ETS 127. URL: https://zakon.rada.gov.ua/laws/show/994_325#Text.

Acts of a recommendatory nature

1. The United Nations Model Convention on the Avoidance of Double Taxation in Relations between Developed and Developing Countries (1980).

Revised edition of 2011 / UN. New York, 2013. 579 p. URL: https://www.un.org/esa/ffd/wp-content/uploads/2014/09/UN_Model_2011_UpdateRu.pdf.

2. Model Tax Convention on Income and on Capital. URL: <https://www.oecd.org/ctp/treaties/model-tax-convention-on-income-and-on-capital-condensed-version-20745419.htm>.

Literature

Basic literature

1. Financial Law: textbook / edited by T. E. Kaganovska and M. P. Kucheryavenko; V. N. Karazin Kharkiv National University; Yaroslav Mudryi National Law University. - Kharkiv: Pravo, 2022. - 502 p.

2. Dmytryk O. O., Krynytskyi I. Ye., Lukashev O. A. Financial Law: textbook / edited by M. P. Kucheryavenko, O. O. Dmytryk. Kharkiv: Pravo, 2019. 416 p.

3. Great Ukrainian Legal Encyclopedia: in 20 volumes / editorial board: M. P. Kucheryavenko (chairperson) and others; National Academy of Legal Sciences of Ukraine; V. M. Koretsky Institute of State and Law of the National Academy of Sciences of Ukraine; Yaroslav Mudryi National Law University, 2020. Vol. 6: Financial Law. 616 p.

4. Tax Law: exam preparation manual / (I. M. Bondarenko, O. O. Holovashevych, M. I. Damirchiev, and others); edited by O. O. Holovashevych. - 2nd edition, supplemented and revised. Kharkiv: Pravo, 2019. 222 p.

5. Tax Law (schemes) / edited by I. M. Bondarenko and D. O. Hetmantsev; Taras Shevchenko National University of Kyiv; Yaroslav Mudryi National Law University. - Kharkiv: Pravo, 2023. - 258 p.

Additional literature

1. Broiakov S. V. Challenging Tax Consultations in Court as a Mechanism to Protect Taxpayer Rights. Visnyk Chernivtsi Faculty of Odessa Law Academy. 2019. No. 1. P. 59-69. URL: http://jes.nuoua.od.ua/archive/1_2019/8.pdf

2. Broiakov S. V., Naugolnykova K. M. Specifics of Regulatory Regulation of the Permanent Establishment Institute in Tax Legislation. Legal Scientific Electronic Journal. 2021. No. 6/2021. P. 106-108. DOI <https://doi.org/10.32782/2524-0374/2021-6/28>

Internet resources

United Nations website- <https://www.un.org/en>.

OECD website- <https://www.oecd.org>.

Official website of the Verkhovna Rada of Ukraine (Ukrainian Parliament) - <http://rada.gov.ua>.

Official website of the President of Ukraine - <http://www.president.gov.ua>.

Official website of the Cabinet of Ministers of Ukraine - <http://www.kmu.gov.ua>.

Official website of the Supreme Court - https://supreme.court.gov.ua/supreme/gromadyanam/perelik_sprav/.

Official website of the Constitutional Court of Ukraine - <https://ccu.gov.ua/>.

SEEMC

SEEMC (Standardized Electronic Educational and Methodological Complex of the Department of Financial Law). URL: http://library.nlu.edu.ua/index.php?option=com_k2&view=itemlist&task=category&id=153:kafedra-finansovogo-prava&Itemid=151

Appendix 1

Map of subject competencies in the academic discipline

Code and name of competencies by specialty and/or specialization	Code and name of competences in the academic discipline
GC - general (universal) competences. (choose competences according to the content of the educational discipline)	SC - subject competences in the academic discipline
GC 1. Ability to think critically, analyse and synthesize.	SC 1. Understanding the essence of the concept of "international tax law." SC 2. Ability to determine the specificity of the relationship between the convention for the avoidance of double taxation and the provisions of the Tax Code of Ukraine.

GC 2. The ability to identify and solve problems arising in the professional sphere, to formulate and ask questions for their further solution.	SC 4. Knowledge of the principles of international tax law.
GC 6. Ability to work effectively in an intercultural environment, including developing and managing international projects.	SC 3. Ability to systematically construct the milestones of the development of conventions for the avoidance of double taxation along the historical timeline.
GC 7. Ability to conduct research at an appropriate level.	SC 5. Understanding the concept of "tax resident." PC 6. Knowledge of approaches to systematizing criteria for determining tax residency status.
GC 9. The ability to solve problems of an innovative nature and to find alternative solutions in professional activities.	SC 7. Ability to establish a hierarchy of sources of law at the level of "types of conventions - national tax legislation." SC 8. Understanding the fundamentals of distinguishing between mandatory conventions and recommendatory (model) conventions.
GC 10. The ability to work (collect, receive, systematize and synthesize) with various information and large volumes of information from various sources, analyse and critically and constructively evaluate it, taking into account the cross-cultural characteristics of the subjects of international relations.	SC 9. Ability to typify criteria for determining the tax residency status of individuals. SC 10. Ability to compare different countries' approaches to constructing criteria for the tax residency status of individuals. SC 11. Understanding the concept of "tax jurisdiction." SC 12. Knowledge of the specifics of terminology used in conventions for the avoidance of double taxation. SC 13. Understanding the tax procedures related to permanent establishments.
GC 11. Ability to use the latest information and communication technologies for professional purposes.	SC 14. Understanding the criteria for determining the relationship between persons. SC 15. Ability to distinguish between domestic and international double taxation. SC 16. Understanding the structural and substantive features of the main typical (model) conventions for the avoidance of double taxation. SC 17. Knowledge of the specifics of the legal status of legal entities as taxpayers and a separate category of subjects regulated by conventions.
GC 12. The ability to formulate a personal opinion and present it with evidence.	SC 19. Knowledge of the specifics of taxing passive income. SC 23. Ability to constructively characterize the BEPS Plan overall and its impact on the reform of the national tax system, in particular.
GC 15. The ability to understand the specifics of the subject area and professional activity, to make well-founded, balanced decisions and to be aware of their ethical consequences.	SC 22. Ability to apply provisions of international tax law related to information relationships.

GC 16. The ability to communicate with representatives of other professional groups of different levels, from other fields of knowledge and activities, as well as the ability to work in an international professional environment.	SC 20. Understanding the purpose of preferential tax rates determined by conventions for the avoidance of double taxation.
SC – special competencies (choose competencies according to the content of the educational discipline)	
SC 1. The ability to critically analyze the problems and patterns of the functioning and development of international relations, to determine the trends in the development of world politics, to assess the impact of global political processes on national legal, political and economic systems.	SC 5. Understanding the concept of "tax resident."
SC 3. The ability to independently provide legal representation of the interests of individuals, legal entities or the state when considering cases in national and international institutions and organize the provision of legal services.	SC 21. Understanding the current judicial practices regarding the application of preferential tax rates (taxation of dividends, interest, and royalties).
SC 4. The ability to comprehensively use highly specialized knowledge in specific areas of regulation of international public law, international private law, and European law to solve applied problems.	SC 12. Knowledge of the specifics of terminology used in conventions for the avoidance of double taxation.
SC 7. Ability to represent the interests of Ukraine or individuals and legal entities in international judicial institutions, arbitrations, national courts of foreign countries.	SC 13. Understanding the tax procedures related to permanent establishments. SC 15. Ability to distinguish between domestic and international double taxation. SC 16. Understanding the structural and substantive features of the main typical (model) conventions for the avoidance of double taxation.
SC 8. Ability to work and represent the interests of Ukraine in international intergovernmental organizations.	SC 22. Ability to apply provisions of international tax law related to information relationships.

SC 11. The ability to ensure the implementation of international legal standards in certain areas of national legislation.	SC 7. Ability to establish a hierarchy of sources of law at the level of "types of conventions - national tax legislation". SC 8. Understanding the fundamentals of distinguishing between mandatory conventions and recommendatory (model) conventions.
SC 12. Ability to conduct research and/or introduce innovations in various fields and institutions of public international law, private international law, EU law.	SC 1. Understanding the essence of the concept of "international tax law." SC 2. Ability to determine the specificity of the relationship between the convention for the avoidance of double taxation and the provisions of the Tax Code of Ukraine. SC 3. Ability to systematically construct the milestones of the development of conventions for the avoidance of double taxation along the historical timeline.
SC 14. The ability to apply an interdisciplinary approach in the assessment of international legal phenomena and international relations using legal tools.	SC 4. Knowledge of the principles of international tax law. SC 6. Knowledge of approaches to systematizing criteria for determining tax residency status. SC 10. Ability to compare different countries' approaches to constructing criteria for the tax residency status of individuals.
SC 16. Ability to work with international documentation (treaties, acts of international organizations and bodies, etc.), determine their legal nature, draft projects and accompanying documentation in Ukrainian and foreign languages.	SC 11. Understanding the concept of "tax jurisdiction".
SC 21. The ability to communicate effectively in an international, multicultural environment using knowledge in the fields of international law, European law and international relations.	SC 17. Knowledge of the specifics of the legal status of legal entities as taxpayers and a separate category of subjects regulated by conventions.

Appendix 2

A map of the learning outcomes of a student of higher education, formulated in terms of competencies

Code and definition of speciality and specialisation learning outcomes	ED module	The code and name of the RE from the academic discipline
PLO speciality/specialisation learning outcomes (regarding the content of the academic discipline)	–	Learning outcomes of the academic discipline

<p>PLO 1. To analyse multifaceted problems of international and national legal content and propose ways to solve them.</p>	1	<p>LO 1.1. To define the concept of "international tax law" and understand the correlation between conventions on the avoidance of double taxation and the provisions of the Tax Code of Ukraine. LO 1.2. To understand the historical milestones in the development of conventions on the avoidance of double taxation.</p>
<p>PLO 4. To understand the international legal situation, forecast its development, professionally and critically evaluate events and phenomena in the field of international relations and world politics, using legal tools.</p>	1	<p>LO 1.3. To formulate a legal position regarding the system of principles underlying the structures of double taxation avoidance agreements. LO 1.4. To determine the criteria for establishing the residency status of individuals. LO 1.5. To differentiate between mandatory and recommendatory acts in the field of double taxation avoidance. LO 1.6. To demonstrate an understanding of the main approaches to categorizing criteria for establishing the residency status of individuals.</p>
<p>PLO 7. To make informed decisions based on the acquired knowledge of international public, private and EU law and to be aware of their consequences for various subjects of national and international law.</p>	1	<p>LO 1.7. To explain the concept of "tax jurisdiction" and classify them.</p>
<p>PLO 8. To prepare drafts of international treaties and acts of national legislation, to provide proposals for eliminating conflicts between the norms of international law, as well as for bringing the norms of national law into compliance with the norms of international law.</p>	1	<p>LO 1.8. To demonstrate knowledge of the basic terminology of double taxation avoidance conventions.</p>
<p>PLO 11. To demonstrate communication skills with representatives of other professional groups of different levels, other fields of knowledge and types of activities, as well as the ability to work in an international, intercultural environment; to organize and conduct negotiations.</p>	2	<p>LO 1.9. To demonstrate knowledge of non-resident permanent establishments and approaches to their taxation.</p>

<p>PLO 12. To demonstrate leadership skills for the organization and management of various projects, in particular international ones, to be able to adapt to new challenges and threats in the field of international and national law, to take responsibility for the decisions made.</p>	2	<p>LO 1.10. To characterize the legal nature of related parties and their impact on the taxation of income from economic activities.</p> <p>LO 2.1. To understand the concept of "double taxation" and identify approaches to the avoidance of double taxation.</p>
<p>PLO 13. To acquire new knowledge throughout life, to raise the level of own qualifications.</p>	2	<p>LO 2.2. To know the fundamental international model tax conventions: 1) The OECD Model Tax Convention on Income and Capital (1977); 2) The UN Model Double Taxation Convention between Developed and Developing Countries (1980).</p> <p>LO 2.3. To describe the structure and content of bilateral double taxation avoidance agreements.</p>
<p>PLO 16. To determine the content and legal nature of national normative legal acts, international treaties and other international documents, to identify conflicts between the norms of international treaties, between the norms of an international treaty and acts of national legislation, and to propose the ways to resolve them.</p>	2	<p>LO 2.4. To demonstrate knowledge of the definition of residency status for legal entities.</p> <p>LO 2.5. To analyse approaches to the taxation of income from profit-generating commercial activities.</p>
<p>PLO 17. To carry out research on international legal topics, using primary sources and methods of legal interpretation of complex problems arising from this research, justify the conclusions and present the results of the research.</p>	2	<p>LO 2.6. To characterize approaches to the taxation of specific types of income, such as dividends, royalties, interest, etc.</p> <p>LO 2.7. To understand the procedures and conditions for applying preferential tax rates determined by bilateral double taxation avoidance agreements.</p>
<p>PLO 19. To demonstrate knowledge of the evolution, current state and prospects for the development of legal regulation of various spheres of international cooperation, to be aware of the consequences of the convergence of legal systems in the conditions of globalization and regional integration.</p>	2	<p>LO 2.8. To familiarize with the case law related to the application of provisions in double taxation avoidance conventions.</p> <p>LO 2.9. To understand the specifics of information relations in international tax law.</p> <p>LO 2.10. To identify the grounds for international cooperation between the tax authorities of treaty countries in the field of taxation.</p>

