

Module Details	
Module Title	International Law of Taxation (Distance Learning)
Module Code	LAW7072-B
Academic Year	2022/3
Credits	20
School	School of Law
FHEQ Level	FHEQ Level 7

Contact Hours	
Type	Hours
Online Lecture (Synchronous)	10
Online Lecture (Synchronous)	14
Directed Study	176

Availability	
Occurrence	Location / Period
DLA	University of Bradford / Semester 2

Module Aims
<p>The aim of this module is to introduce and explore the key legal issues and principles underpinning taxation law and policy.</p> <p>It will approach the issue from international perspective, while elements of tax policy in important jurisdictions especially in US, UK and EU will be considered.</p>

Outline Syllabus
<p>An indicative list of topics is included below. The list may be subject to change in order to better reflect new developments in Law</p> <p>Introduction to the aims and objectives of tax law and policy. The problem of tax evasion, tax avoidance and tax havens International tax competition Main types of tax (e.g. income tax, inheritance tax etc) Special types of tax (carbon tax, digital tax etc) Issues in taxation of multinational corporations. International co-operation to address tax evasion and tax avoidance. The future of tax law and policy Principles and laws of tax policy in select jurisdictions (UK, US, EU etc)</p>

Learning Outcomes

Outcome Number	Description
01	Explore, at a practical and theoretical level, the theories and principles underpinning tax law and policy .
02	Develop an understanding of the key issues around taxation and applicable rules of the current tax laws.
03	Apply the existing legal principles and frameworks to provide legal solutions to practical problems.
04	Carry out independent legal research in the field and communicate effectively orally and in writing using appropriate legal terminology.

Learning, Teaching and Assessment Strategy

All sessions are delivered online using digital legal resources and appropriate learning technologies. The Virtual Learning Environment (VLE) for each module is the hub of knowledge through which all module materials are accessed and where a big part of student work takes place.

The module will be delivered over 12 weeks 5 of which will include synchronous learning and 7 asynchronous. Synchronous learning, which involves student interaction with module lecturers and tutors, includes four 2-hour "live" seminars focusing on delivering content, clarifying issues on the law topics, and discussing answers to student tasks. One additional 2-hour synchronous seminar will focus on the design of and preparation for the summative assessment, module revision, and the collection and review of student feedback which will be used to improve module delivery.

The seven weeks of asynchronous learning include a mix of learning activities such as pre-recorded online presentations or talks on a particular topic, links to relevant videos and online resources and lists of questions and tasks for self-study. You can watch the presentations, videos and work on the answers and tasks at your own time.

The learning materials and activities (synchronous and asynchronous) cover the underlying theory and consider issues of critical evaluation of banking and finance law through a combination practical questions and case studies. Successfully completing tasks set requires independent legal research drawing on variety of both primary and secondary materials and written and oral presentations by you. Oral feedback is given in the class during the live sessions and opportunities for written feedback are provided.

A formative assessment will be made available to help you better prepare for the summative assessment. An online module manual provides an outline of the module structure, content, learning and teaching strategy and assessment format. The manual is complemented by more detailed study guides which provide guidance on the topic of the weekly study and contain the learning materials (pre-recorded lectures, slides, tutorial tasks, self-study tasks) the reading lists, and other useful information for each week.

The assessment will test your knowledge and understanding of theoretical perspectives of the law and your ability to use theory to provide solutions to real world problems. It will include the submission of a written research report of 4,000 words on a law topic or combination of topics covered by the module. The purpose of the assessment will be to offer, based on your own independent research, a critical account and evaluation of a contemporary problem, concept or court case or theory about capital markets and securities law. There will be elements of formative assessment during the module which will support your development towards the final summative assessment.

Mode of Assessment			
Type	Method	Description	Weighting
Summative	Coursework - Written	Written Research Project on a Law topic or combination of topics covered in the module. (4000 Words)	100%

Reading List
To access the reading list for this module, please visit https://bradford.rl.talis.com/index.html

Please note:

This module descriptor has been published in advance of the academic year to which it applies. Every effort has been made to ensure that the information is accurate at the time of publication, but minor changes may occur given the interval between publishing and commencement of teaching. Upon commencement of the module, students will receive a handbook with further detail about the module and any changes will be discussed and/or communicated at this point.

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