***Fundamentals of International Taxation***

**Degree:** Master

**Year:** 2018

**Semester:** Fall

**General workload:** 5 ECTS credits, 180 hours

**Goals and objectives of the course**

The goal is to acquire fundamental theoretical knowledge of the foundations of international taxation, and the public tax policy international component formation process.

The objective of the course is to examine the international tax agreements, OECD countries’ tax policy, acquire professional skills needed to perform analytical and expert work in tax risk assessment related to cross-border transaction structuring and international tax planning.

**Key didactic units**

Introduction to international taxation;

International taxation development stages. Tax evasion concepts;

Taxation based on tax resident principle;

Taxation based on territorial principle;

Double taxation and double non-taxation. Transfer prices in international taxation;

Elimination of double taxation. Methods and types of tax systems;

Tax agreements in international taxation;

Permanent establishment;

An agency permanent establishment;

A construction permanent establishment;

International taxation and the Russian tax code;

International taxation and the Russian and international legal practice.

**Place of the discipline within the curriculum**

The course is part of the 1st year curriculum of master program 38.04.01 in Economics. The curriculum includes electives Basics of European Tax Law and Taxation in Foreign Trade. The course is part of the professional training unit where the basics of international taxation are described. The in-depth knowledge of the subject will be acquired later through such mandatory courses as Methodology of Tax Evasion, OECD Countries’ Tax Policy, International Tax Planning, Theory and Practice of International Tax Agreements, Transfer Pricing in International Tax Theory and Practice.

**Upon completing the course, the students should:**

*Know* the key international taxation concepts of overseas scholars;

*Be able to* read and analyze the materials in a foreign language, describe the key issue in a foreign language, make a presentation to the professional community members;

*Have* professional knowledge and skills needed to comprehensively describe the issue in the international environment in a foreign language.

**Course structure:** Work in class (lectures, practicals, seminars) and formative assessment (a summary).

**Summative assessment:** pass/fail examination (module 1) and examination (module 2).