

INTERNATIONAL TAXATION

Department: Taxation

Course description:

This course introduces students to the subject of taxation and provides the core knowledge of the underlying principles and major technical areas of taxation, as they affect the activities of individuals and businesses. The course learning objective is to develop knowledge and skills relating to the tax system as applicable to Russian legal entities and individuals. Students are introduced to the rationale behind and the functions of the tax system. The syllabus considers the separate taxes such as personal income tax of both employees and individual entrepreneurs; the corporate profits tax and corporate property tax liabilities of Russian legal entities; the unified social tax liabilities of employees, employers and individual entrepreneurs and the value added tax liability of incorporated businesses

Having covered the core areas of the basic taxes, students should be able to compute tax liabilities, explain the basis of their calculations, apply tax planning techniques for individuals and companies and identify the compliance issues for each major tax through a variety of business and personal scenarios and situations.

Credits: 3

Learning and teaching methods:

- Hours in classes: 40
- Independent student work: 68
- Total Hours: 108

Assessment: Exam