***International Taxation***

**Degree:** Master

**Year:** 2018/2019

**Semester:** Fall

**General workload:** 3 ECTS credits, 108 hours

**Goals of the course**

To examine the theoretical foundations of international taxation and the international dimension in the public fiscal policy. The objectives of the course are the following:

To acquire analytical and expert skills in assessing efficiency of market economy tax regulation methods, to acquire skills needed to use international and national legal provisions related to tax regulation of economic and social processes.

**Key didactic units**

Fundamentals and basic concepts of international taxation;

The concept of territoriality and residency in international tax relations. The taxpayer's nationality;

International double taxation and ways to eliminate it;

Economic double taxation. Nations’ approaches to its elimination;

Typology of tax systems included in the international tax competition;

Transfer pricing and the international taxation system;

Tax agreements and the international taxation system;

Steps taken on national and international level to counteract tax evasion.

**Place of the discipline within the curriculum**

The course is part of general training module within the curriculum of program 38.04.01 in Economics. The course ensures in-depth knowledge of international financial and tax relations.

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

*Know* the content of tax regulations and other laws that regulate taxation and tax administration procedure, and the arbitration practice of resolving certain issues arising from the general tax administration procedure.

*To be able to* apply provisions of tax law and other laws, use instructions, methodological materials and explanatory statements of the Ministry of Finance and the Federal Tax Service of the Russian Federation in order to consult taxpayers on tax law and tax administration procedure;

*Have* knowledge of methods and techniques of tax consulting and tax administration consulting.

**Course structure:** Lectures, practicals, seminars and essays.

**Summative assessment**: pass/fail examination