



# HÖGSKOLAN I GÄVLE

## International Corporate Taxation 7.5 cr

*Internationell företagsbeskattning 7,5 hp*

Set by Faculty of Education and Business Studies

### Version

**Set at**

**Valid from**

4/9/19

**HT2019**

<b>Level</b>	G1N
<b>Education level</b>	First cycle
<b>Course identifier</b>	JUG014
<b>Credits</b>	7.5 cr
<b>Main field of study</b>	Legal Science
<b>Subject group</b>	Law and Legal Studies
<b>Disciplinary domain</b>	Law 100.0 %

**Learning outcomes** After this course the student should be able to:

Knowledge and understanding:

- give a description of the field international taxation, and the most important concepts and objectives of international taxation.
- explain the relations between domestic tax law, tax treaty law and EU tax law.
- relate and evaluate the international tax law issues of the firm to important business decisions of firms.
- describe and discuss different research topics and research methods within the field.

Competence and skills:

- apply the methods of international taxation on different cases
- apply and analyze different tax outcome of different measures taken by companies.
- relate and evaluate corporate international tax issues to important business decisions in companies.

Judgement and approach:

- compare and argue the strengths and weaknesses of different business decisions from different perspectives as well as from the perspective of the protection of the states' tax bases.

<b>Course content</b>	The general objective is to provide an understanding of major tax issues of international and EU-level for companies (tax legislation and the interrelation between domestic tax law, international tax law and at EU:s legal rules especially within tax law) In the course the different methods of domestic, international and EU:s tax law and different methods are applied on different cases.		
<b>Teaching</b>	This course consists of lectures, seminars, written assignments, practical exercises and tutoring. The course is given in English.		
<b>Prerequisites</b>	<ul style="list-style-type: none"> <li>- A completed Bachelor's degree, corresponding to a Swedish Bachelor's degree (180 ECTS), or equivalent academic qualifications from an internationally recognised university with Business Administration as Major (90 ECTS) or equivalent.</li> <li>- At least 30 ECTS credits within financial accounting and/or management accounting and control</li> <li>- English language proficiency equivalent to (the Swedish upper secondary school) English 6/English Course B</li> </ul>		
<b>Examination</b>	Exams, written assignments and seminars. The course is examined in English.		
<b>Grade</b>	A, B, C, D, E, Fx, F		
<b>Sustainable environment</b>	A minor part of the course content deals with sustainable development.		
<b>Module</b>			
	0010 Examination	7 cr	Grade: AF
	0020 Written assignments and seminars	0.5 cr	Grade: UG