FUNDAMENTALS OF THE ORGANIZATION OF INTERNATIONAL TAXATION

COURSE SYLLABUS ABSTRACT

Specialty 6-05-0411-02 "Finance and Credit"
Concentration **"Taxes and Taxation"**

	STUDY MODE	
	full-time	full-time
Year	4	4
Semester	7	8
Lectures, hours	50	12
Practical (seminar) classes, hours	34	8
Classroom control work		8 (2 hours)
Exam, semester	7	8
Contact hours	84	20
Independent study, hours	122	186
Total course duration in hours / credit units	206 / 7	

1. Course outline

Taxes in the system of international economic relations. International aid organization. Taxation of foreign economic activity. Concept and methods of eliminating double equipment. International tax treaties. International tax administration. International tax planning. Offshore business in foreign economic activity. Taxation in the context of regional economic policy

2. Course learning outcomes

Upon completion of the course, students will be expected

to know:

– international classification of taxes on various grounds;
– issues of taxation of foreign economic activity;
– the concept of double taxation, the causes and ways to eliminate it;
– forms and methods of tax planning, integration and tax agreements;
– fundamentals of taxation in the context of regional economic integration.

be able to:

– be fluent in international tax terminology;
– to be guided by the main directions of international tax policy;
– analyze the mechanism of taxation and the consequences of international tax regulation;
– analyze the causes of the emergence and development of double taxation;
– correctly identify the mechanisms and tools of tax planning and administration.

to possess a skill:

– determine the tax status of the payer;
– calculation of taxes and fees paid by residents and non-residents of the country;
– application of a mechanism for eliminating double taxation.

3. Competencies

To determine the status of taxpayers, to advise on the choice of the form of operation of non-residents in the territory of other countries, and to apply international tax planning tools when building a business.

4. Requirements and forms of midcourse evaluation and summative assessment

Current control of measurability – performance of control work. Interim certification – exam.