

DONGGUAN UNIVERSITY OF TECHNOLOGY

School of Economics and Management

Course Syllabus

Spring 2019

Course Information

Course Code	086489
Course Title	International Taxation
Instructor	Shi, Bitao
Class	2017 International Business (International Business Industry-University International Program)
Course Category	☒ Compulsory ☐ Selective
Credit(s)	2
Total Hours	32
Hours Per Week	2 hours
Practical Hours	None
Lab Practice Hours	None
Classroom	5204, Guancheng Campus
Time	Thursday 8:30-10:10
Office Hour	Thursday, 10:10-10:25; 14:30-17:00, at 3207 Guangcheng Campus. By Appt.
Required Textbook	邓廷梅. 《国际税收》(International Taxation). 贵州大学出版社, 2013.
Supplementary Materials	1. Brian J. Arnold, Michael J.McIntyre. International tax primer; 葛夕良, 郑建.国际税收(英文),浙江工商大学出版社
Prerequisites	Microeconomics and Macroeconomics, Finance, Chinese taxation system

Assessment and Grading

Your grade is composed by three parts. They are attendance and homework(20%), participation (40%), and final exam (40%).

The detailed grading is as following:

	Standard	Notes
Attendance and homework, 20%	If you are late or leave early, your grade will be taken one point each time. If you are absent for one class, the taken point will be 2 for each absentee. You are required to finish homework in time and in responsive way .	If you are taken more than 10 points away, I will reserve your right to participate final exam.
Participation (individual/group) 40%	Participation includes individual and group participation. Group work means teamwork and presentation, which accounts for 20%. The individual participation means personal performance, including answering questions and taking part in class discussion, accounts for 20%.	
Final exam, 40%	Questions for 100 points on the test paper and will be weighted to be 40% in your grade.	Open book exam.

Course Description

International Taxation (Bilingual) covers the basic knowledge and rules and regulation about the international double taxation, the main ways to relieve international double taxation, different kinds of ways of double taxation avoidance and international anti-avoidance. This course is suitable for college students who major in international trade, business and management. It is also suitable for anyone who wants to work in the field of international taxation and foreign taxation and with sound English communication skills and basic knowledge of taxation.

The course is intended to:

- understand the basic meaning and characteristics of international taxation;
- develop the students' understanding of international rules, laws, regulations and treaties on international taxation;
- provide the students with opportunities to be familiar with international taxation related concepts by reformulating them in their own words while summarizing, analyzing, criticizing and discussing the following ideas: double taxation, double

taxation relief, jurisdictions on income tax, double taxation avoidance, double taxation anti-avoidance, etc.

Teaching, learning and assessment are designed to enable students to achieve the course objectives described below. While part of any session is likely to involve direct teaching, the emphasis is on student participation and teacher should encourage students to take part actively in discussion and in tasks like small group and pair work, role-playing, and individual or group presentations.

All students are encouraged to endeavor to get the most out of this class – the more students put their learning into training/practicing, the more they will get out of it

Course Objectives

On this course, participants will learn:

1. Basic concepts and characteristics about international taxation.
2. Different norms on main jurisdiction of income tax .
3. To deal with ways to relieve international double taxation.
4. To master different methods to avoid international tax.
5. To understand international anti-avoidance methods and measures.
6. To be familiar with international tax treaties.

Course Expectations

1. Attendance - Class attendance is expected of all students. Please be punctual for class. You may miss no more than 3 classes without a legitimate excuse. Please notify me or the class TA before the day of an anticipated absence, especially if you will be missing a quiz. Failure to attend class regularly or frequent tardiness will mean automatic loss of your participation mark.
2. Professional Knowledge - You are highly encouraged to take part in the class and actively exchange your ideas, opinions and critical thinking with others. Make sure to master professional English even during small-group or paired activities.
3. Before/After Class - Students should expect to spend an adequate amount of time on reviewing the course handouts and finalizing the individual or group assignments before the due day. To keep up with the flow of the course, students are strongly recommended to complete the relevant reading materials and to have the coming individual/group presentations/activities conscientiously prepared before the class.
4. Class Participation - Class participation is an essential and vital part of the learning process. Students will be evaluated on the quality of your individual/group performance, your team spirit and your contributions to the class/group activities by your peers or the lecturer correspondingly.

5. Late assignments will be accepted without penalty only in cases of legitimate absences and only if the student has contacted the teacher or the TA in advance regarding the reasons for the late assignment. Once missing a class, you must get previous class material from one of your student contacts.

6. Please be considerate of your fellow students during class presentations. Talking during the presentation will result in a 1% deduction from your final grade.

Course Schedule

Week/Date	Topic	Required Reading and Assignments
Week 1/Feb.28	Introduction into international taxation-Chap1	Taxation in the U.S. and Republic of Ireland
Week 2/Mar.7	Jurisdictions of income tax(source, residence)-Chap2	Comparison of Different Jurisdictions in the world
Week 3/Mar. 14	Jurisdictions of income tax(citizen and comparison-Chap2	International income taxation--income tax
Week 4/Mar. 21	Overview of International double taxation-Chap3	International Income taxation--income taxation
Week 5/Mar. 28	International double taxation relief-Chap4	Tax Residence Issue
Week 6/April. 4	International double taxation relief-Chap4	Income source Jurisdiction and Rules
Week 7/April. 11	International double taxation relief-Chap4	Homework
Week 8/April. 18	International double taxation relief-Chap4	Homework
Week 9/April. 25	International tax avoidance -Chap 5	Group discussion
Week 10/May. 2	International tax avoidance -Chap 6	Case study
Week 11/May. 9	International tax avoidance -Chap 6	Group discussion
Week 12/May. 16	Tax avoidance modes of tax heavens-Chap 7	

Week 13/May. 23	International anti-avoidance measures and methods-Chap 8	Homework
Week 14/May. 30	International anti-avoidance measures and methods-Chap 8	Homework
Week 15/Jun. 6	International tax treaties-Chap9	Group discussion
Week 16/Jun. 13	Review	
Week 17/Jun. 20	Final Exam	Final Exam
Total	32 hours	
practical hours	0	
Date: 2019.2.28 Approved Reviewed by Bitao Shi Signature BITAO SHI Director of Department of International Business and Management		